

FINISHING AND FURNISHING THE NEW CUSTOM-HOUSE,
NEW YORK.

AUGUST 25, 1842.

Read, and laid upon the table.

MR. RICHARD W. THOMPSON, from the Select Committee to which the subject had been referred, submitted the following

REPORT:

The Select Committee appointed by resolution of the House, adopted on the 13th May, to inquire into all the circumstances attending the finishing and furnishing the New York custom-house, and to ascertain how much is justly due, and to whom, for work done and materials provided since the 3d day of March, 1841, and by what authority such debt was contracted, beg leave to submit the following report:

The conviction entertained by the committee, that the character of the matters referred to them demanded the most deliberate care and reflection, and that their examination should be sufficiently extended to develop "all the circumstances attending the finishing and furnishing the New York custom-house," which have recently attracted the attention of the House and the country, induced them, with entire unanimity, to ask of the House leave to proceed to the city of New York, where they believed, within a few days, more efficient labor might have been performed than in as many months here. This, however, was refused them by the House, and they have consequently found themselves encompassed with difficulties at every step of their investigation. The imperfections, therefore, which may be found to occur in their examination, will be properly appreciated and understood.

While they have not professed to confine themselves to the rigors of a strictly legal examination, they have not lost sight of the interests either of the Government or of individuals; and if, in any instance, they have lost sight of either, it has been a result which could not possibly be avoided, arising chiefly, perhaps, from the conflict in the testimony, and the difficulty of interpreting the motives of individuals, when concealed with caution and ingenuity. All their results and all their conclusions, however, have been unanimous, and have been arrived at with great labor and investigation, and after much consumption of time.

The first intimation that the records of the Treasury Department furnish of a desire, upon the part of the collector, to procure new furniture for the custom-house, is on the 12th of September, 1840, (A,) when Mr. Hoyt wrote to Mr. Woodbury as follows: "I am reminded to ask you from what fund are the expenses to be paid for furnishing the new building

with what furniture may be required? Are they to be paid by the commissioner, or are they to be charged to any other and what account?" "It seems to me that it is a proper charge for the *construction*, and to be paid from *the appropriation*."

In answer to this Mr. Woodbury says, in a letter of the 14th September, 1840, (B,) that, "with respect to the *furniture* required for the other portions of the building, *no expenses can be incurred without a special appropriation having first been made by Congress for the purpose*, or unless the officers who occupy the rooms should think proper to defray such expenses out of their emoluments. It will, in any other event, become necessary to use the old furniture now in the custom-house."

On the 10th November, 1840, (C,) Hoyt wrote again to the Secretary. He said: "I suggest that you ask *Congress* for an appropriation to purchase furniture for the building," &c.; and gave it as his opinion that it would "require from *five to seven thousand dollars*, in addition to the furniture we now have that could be used, *to fit up all the rooms*."

"Mr. Frazee is of opinion that a larger sum would be required than I have named, and his judgment probably is better than mine in that matter. He thinks none of the old furniture is fit to be used, but I differ in opinion with him on that question."

In reply to this letter, Mr. Woodbury, on the 13th of November, (D,) said that he would "be happy to submit the matter to the consideration of the appropriate committee *at the meeting of Congress*." He required, however, that, in the mean time, "Mr. Frazee should furnish the Department with a detailed estimate of the amount of money required for the object stated, to be laid before the committee."

On the 12th of December, 1841, (E,) and after the commencement of the session of Congress, Mr. Hoyt enclosed to the Secretary, in answer to his letter of the 13th of November, a letter from Frazee to himself, dated the 10th December, (F,) accompanied by an estimate of the *entire* cost of the furniture, made by John Horspool, which amounted to \$18,953 (G.) In this letter Mr. Hoyt says: "I still think that \$15,000 would be sufficient. I do not concur with Mr. Frazee in the opinion expressed by him, that but little of the old furniture can be used; I think it will answer for the smaller rooms in the second and third stories."

Mr. Frazee, in his letter, says that, "*to cover the entire cost of all the furniture required to furnish every department of the revenue business complete*, you will want an appropriation of at least \$20,000." And he recommends that the work be ordered in advance of or in anticipation of the necessary appropriations, as "*such has been the case in relation to other work about the building*."

Thus stood the facts when they were submitted by Mr. Woodbury to Congress; and it is presumed that the House of Representatives was sufficiently advised of them, when, on the 24th February, 1841, it was brought to a vote upon this appropriation. On that day the amendment made in Committee of the Whole to the civil and diplomatic appropriation bill, appropriating "*for furniture for the custom-house, New York, eight thousand dollars*," came up in the House, upon the question of concurrence, and it was lost by a majority of *twenty-five votes*.

During the progress of these events, a difficulty had grown up between Mr. Hoyt and Walter Bowne, Esq., who was at that time the commissioner, in regard to the mode of finishing the building. In consequence

of this difficulty, Mr. Bowne had, on the 5th December, 1840, dismissed Mr. Frazee from his office of superintendent ; so that, when he wrote his letter of 10th December to Mr. Hoyt, accompanied by Horspool's estimates, he had not the superintendence of the building.

On the 17th of February, 1841, (H,) Mr. Woodbury referred these matters of dispute to William S. Coe, Esq., naval officer at New York, for adjustment ; but the sickness of this gentleman caused him, on the 22d of February, (I,) to refer them to G. W. Coe, Esq., deputy naval officer, to Ely Moore, Esq., surveyor. These gentlemen reported on the 2d of February, (J,) sustaining Mr. Hoyt, and pronouncing the dismissal of Mr. Frazee as "an act of gross injustice." In their report they say : "*In reference to the furniture, we would state, that, as the counters, which are already put up in several of the rooms, however objectionable they may be, are only intended for temporary use until suitable furniture can be made, we forbear making any particular remarks on this part of the subject. We would observe, however, that the design and planning of the new furniture, agreeably to the economy and arrangement which may be suggested by the officers of the various departments, are things which should, in our judgment, command the taste, skill, and superintendence of the architect of the edifice, and that he also be permitted to select the mechanics who are to execute and put up this kind of work.*"

The committee have thus laid before the House a full statement of the facts upon which the letter of Mr. Woodbury, of 3d of March, 1841, (K,) to Mr. Bowne, was predicated, that the object and intention of that letter may be understood, for a very material portion of the inquiry submitted to them turns upon the interpretation of its language. In speaking of the recommendations contained in the report of the deputy naval officer and surveyor, it says : "*In accordance with their recommendation, I deem it proper to authorize Mr. John Frazee to be continued in the situation of superintendent and architect of the building, from the date of the passage of the general appropriation bill, until the custom-house, and the furnishing of the respective rooms, shall have been completed ; and it is desirable that Mr. Frazee's plan for the interior arrangements of the building should be carried into effect, so far as regards the arrangements of the fly-doors, furniture, and painting of the iron work.*"

Could Mr. Woodbury have intended this letter as authority for the expenditure of money to procure furniture ? The committee can find in it no language capable of such construction. Standing alone, it certainly conveys no such meaning ; but, when taken in connexion with his previous correspondence with Mr. Hoyt, there is no possible apology for so interpreting it. In his letter of September 14 he had expressly told the collector "that no expense can be incurred without a special appropriation having first been made by Congress for the purpose ;" and he had subsequently laid before Congress an estimate for such appropriations, which failed in the House of Representatives. With a knowledge of this failure, it is not probable that he would have been reconciled to do that which before he had refused. The committee are clearly of opinion that not a word is to be found in the correspondence of Mr. Woodbury justifying the expenditure of a single dollar for furniture, or looking to any thing else for that purpose than an appropriation by Congress. This letter contemplates the continuance of Frazee in office "from the date of the passage of the general appropriation bill." Why consider his services as requisite from *this* time,

unless he had looked alone to the expenditure of money embraced in that bill? That bill appropriated other money for the custom-house; and it was for the purpose of superintending the expenditure of this amount that he restored him to office. The restoration looked to this alone, and not to the furniture. He was to continue in office "*until the custom-house, and the furnishing of the respective rooms, shall have been completed.*" How completed? By appropriations by Congress; for he had already declared that no furniture should be purchased in any other way.

The "*plan*" of Mr. Frazee, "*for the interior arrangement of the building,*" was to be carried into effect, so far as regards the arrangements of the fly-doors, furniture, and painting of the iron work." How and when to be carried into effect? Certainly not without an appropriation made by Congress. This whole sentence is, so far as the Secretary had the power, a mere approval of Frazee's "*plan for the arrangements of the fly-doors, furniture, and painting of the iron work.*" It goes no further, and embraces nothing else. It is by no means ambiguous or uncertain. It simply and plainly means that, whenever an appropriation is made by Congress, the "*plan*" and "*arrangements*" of Frazee are adopted by the Secretary, for the "*fly-doors, furniture, and painting of the iron work.*" The estimate of Horspool had been made under the direction of Frazee, and it contemplated certain furniture for each department of the building. The "*arrangements*" of this plan Mr. Woodbury intended to approve.

This was the condition of things when Mr. Ewing came into office. On the 19th of March, 1841, it was announced, in the National Intelligencer, that Edward Curtis, the present collector of the port of New York, was appointed to that office. It is believed that he did not enter on the duties of his station until the 23d or 24th of the month. On the 25th of March, (L,) before he had been *three days* in office, he wrote to the Secretary of the Treasury that "there was a long-continued controversy between John Frazee, architect of the new custom-house, and Walter Bowne, Esq., the acting commissioner. The late Secretary, after much inquiry and examination, decided that Mr. Frazee *should go on to finish the custom-house, and furnish it in his own way*, and without the interference of Mr. Bowne, who differs in opinion with the architect." The committee have searched with much care for the letter of Mr. Woodbury, from which this authority for Frazee to "*go on to finish the custom-house, and furnish it in his own way,*" is derived. They have not found it, and believe that none such exists. They have already shown that his letter of the 3d of March could not be warped into this construction. From whence, then, did Mr. Curtis derive authority for this declaration? The committee are at a loss to know. He must have been conversant with the manner in which the dispute between Hoyt and Bowne had been reconciled, for he speaks of the result in his letter of the 25th of March. He therefore knew the state of facts upon which Mr. Woodbury's letter of the 3d of March was predicated. He had, besides, been a member of the House of Representatives when the proposition had failed, on the 24th of February, *only one month before*, to appropriate only \$8,000 to this work, and had himself voted with the minority. He knew *all the facts*. In view, therefore, of all these things, the committee are constrained to conclude that Mr. Curtis, by his letter of the 25th of March, 1842, *intended to deceive and mislead the Secretary of the Treasury*, in order to obtain, *by his assent*, the expenditure of money

which *he knew Congress had refused* but a month before ! How this can be reconciled with a conscientious discharge of his obligations as a public officer, the committee leave to the House and the country to determine.

This letter of Mr. Curtis was answered by Mr. Ewing on the 2d of April, 1842, (M,) at which time he enclosed to him the schedule and estimate that had been previously made by Horspool. In his answer he said : " It is desirable that you should carefully examine the subject, and, if necessary, advise with some person familiar with such matters, with the view of determining whether all the articles specified will be absolutely required, and also as to the reasonableness of the prices affixed to them."

" I wish you, moreover, to ascertain whether some of the old furniture cannot be used; as suggested in Mr. Hoyt's letter, and report to me your opinion on the subject at as early a day as may be practicable."

The language of this letter shows that Mr. Ewing had not very carefully examined the previous correspondence between Mr. Woodbury and Hoyt, or else the unqualified declaration of Mr. Curtis, that Frazee was authorized to "*go on*" with the work, threw him off his guard. There could have been no better time for effecting such a purpose. The Secretary had been a very short time in office, and was consequently not very familiar with its complicated affairs, and there was much to confuse and disturb his mind in the dangerous illness of the then President. Under such a state of things, it was not likely that he should escape the consequences of a stroke of policy as *bold* as it seemed to have been *determined*. He therefore confidently intrusted the matter to the re-examination of the collector.

But on the 1st of April, 1841, (N,) and while his letter of the 25th March was yet unanswered, Mr. Curtis again wrote the Secretary. In this letter he said : "*The collectors have always been allowed to purchase necessary furniture out of the emoluments of the office.* If the fees, &c., at this time, (had the act of 14th July, 1832, not gone into effect,) would be sufficient to defray all the ordinary expenses, and also *purchase the furniture wanted* for the new custom-house, I can see no reason why the collector may not, with the approbation of the Secretary, go on and furnish the custom-house, as the act of 21st July, 1840, reviving and continuing the relief section, as it has been termed, places at the disposal of the collector, for the expenses of his office, the same amount of funds that he would have had under the operation of the laws as they existed prior to the 14th July, 1832."

It appears to the committee as not a little singular, if "*the collectors have always been allowed to purchase furniture out of the emoluments of the office,*" that the fact should not have occurred, during a correspondence of *nearly six months*, to Mr. Woodbury or Mr. Hoyt ; and especially to the latter, who seemed so anxious about it, and who has not less either of talent or ingenuity than Mr. Curtis. But, so far from any such opinions being entertained by them, they looked during this whole correspondence *alone* to an appropriation by Congress. Mr. Woodbury, in his letter of 14th September, 1840, had said that no furniture could be procured without an appropriation, "*unless the officers who occupy the rooms should think proper to defray such expenses out of THEIR emoluments;*" and the committee are of opinion that it will be found that no other "*emoluments,*" have heretofore, by the sanction of law, been applied to this purpose. Mr. Curtis pretends that this construction can be put upon the act of 21st July

1840, reviving the laws as they existed prior to the 14th July, 1832. This act was passed during Mr. Hoyt's administration of the custom-house, and while Mr. Woodbury was Secretary of the Treasury; and if it had been liable to that interpretation, it would not have been likely to escape their observation. Do not these emoluments pass into the public Treasury? Are they not the property of the Government? If they are capable of being disposed of at the pleasure of the collector, the extent of his power cannot be readily estimated. The annual average of these fees and emoluments for the last sixteen years has been \$44,417 55, and since the passage of the act of the 14th of July, 1832, there has been paid out of the Treasury, to make up the deficiency in them occasioned by that act, the sum of \$285,384 65, the amount for the year 1840 alone being \$60,755 80 (O.) If it were, therefore, admitted, for the sake of argument, that these fees were subject to appropriation and expenditure by the collector, as his ideas of taste and neatness in the arrangement of the custom-house may dictate, is there not a most lamentable defect in our laws which require annual appropriations from the Treasury to make good the deficit which his expenditures may create? But the committee do not think the construction of the collector justified by the terms of the law, and are compelled to regard all the expenditures under this construction as in violation of its import. To remedy all defects, and to place this matter beyond the mere caprice of the collector and his subordinates, the committee do not hesitate to recommend that the salaries of all the officers of the custom-house be fixed by law, and that they be paid from the Treasury of the United States.

Mr. Curtis further said, in this letter of the 1st of April: "If you will give me authority, I will proceed to furnish the building, pursuing the plan proposed by Mr. Frazee, the architect, to the late Secretary, and which was approved by him."

And, further: "I shall, of course, observe the *utmost economy* in furnishing the new house, consistent with the plans of the architect, which, I have before said, were approved by the late Secretary, whose letter I have seen, directing Mr. Frazee to pursue his plan, &c., and not that of Mr. Bowne." This letter is very carefully worded, and evidently with the intention of keeping the Secretary unadvised, as far as possible, of the facts; for, while he could not have anticipated the deception which was practised upon him, the crisis of the President's disease had so nearly arrived, as to alarm not only the Cabinet, but the country.

It again, in effect, when he declares that he has seen the letter of the Secretary, directing Mr. Frazee to pursue his plan, &c., reiterates the declaration in his letter of the 25th of February, that Mr. Woodbury had directed Frazee to "*go on*" and "*finish and furnish*" the building "*in his own way*." The committee repeat that they have seen nothing authorizing this declaration, and can but wonder at the pertinacity with which it is insisted on.

On the 5th of April, (P,) Mr. Ewing wrote to Mr. Curtis as follows: "In consideration of the circumstances stated in your letter of the 1st instant, I deem it proper to authorize you to furnish the new custom-house *plainly and substantially*, using so much of the old furniture as may be convenient, and taking care to exercise *proper economy* in the matter."

What were the several "circumstances" in Mr. Curtis's letter of the 1st instant, alluded to by Mr. Ewing? The first was the declaration of Mr.

Curtis that "*the collectors have always been allowed to purchase necessary furniture out of the emoluments of the office,*" and the second that he *had seen* the letter of Mr. Woodbury, "*directing Mr. Frazee to pursue his plan,*" &c., or, in other words, as he had already said in his letter of 25th February, directing him to "*go on,*" and "*finish and furnish*" the house in his own way.

Now, the committee do not hesitate to say that it is unfortunate for the public interest that this consent, contained in Mr. Ewing's letter of the 5th April, was given; and they have as little hesitation in declaring it to be their opinion that it would not have been given if he had been advised of all the facts, and especially of that most important one, that the proposition to appropriate *only* \$8,000 for this purpose had failed in the House of Representatives. This latter fact was carefully kept from his view by Mr. Curtis throughout his correspondence, and the position of the Secretary was taken advantage of to practise, to say the least of it, *the most disingenuous artifice.*

But, before this letter of Mr. Ewing of the 5th April reached Mr. Curtis, he prepared his letter of the 7th April, (Q,) in answer to Mr. Ewing's of the 2d April, which enclosed to him the schedule and estimate of Horspool.

In this letter he says: "I do not find, upon inquiry, that the prices stated in the schedule are much out of the way, *but I do not expect to employ the person who made out that estimate,* and have no doubt I shall *save something by employing other persons.* It will be seen, by reference to the correspondence with Mr. Frazee, &c., that a question arose whether Mr. Frazee's mode and plan of furnishing should be adopted, or those prepared by Mr. Bowne, the commissioner. The correspondence shows that your predecessor adopted that of Mr. Frazee, and "*directed him to go on with it.*"

Here again the *quo animo* of the collector is evident, from the earnestness with which he presses upon the Secretary the declaration that Mr. Frazee was "*directed to go on*" with the work. He had resolved, no doubt, upon effecting his purpose, and was not to be intimidated by ordinary impediments. He found it essential, or seemed to think that he had, to keep before Mr. Ewing his interpretation of the opinions of his "*predecessor*" as inducements for his own; and, while he hesitated not as to the mode of interpreting those of the latter, he most industriously sought to mould the former to his will. How well he effected that object the committee have already shown. The consequences of it are to be exhibited hereafter.

Before this letter of the 7th April was despatched, Mr. Curtis received that of the 5th from Mr. Ewing. He consequently added to it, by way of postscript, that, "*in pursuance of that instruction and the suggestions of this letter, I shall forthwith proceed to furnish the new custom-house.*"

The committee, having thus laid before the House all the facts upon which authority to contract for furniture for the custom-house is claimed to rest, will state, as briefly as the nature of it will permit, as derived from the parol testimony which they have taken, the manner in which the matter has been conducted.

On the 10th April, (R,) three days after Mr. Curtis received the last letter of Mr. Ewing, he addressed to a Mr. Joseph Hough, *a broker and lottery dealer* of New York, a letter, from which the following are extracts:

"I am directed by the Secretary of the Treasury to proceed to furnish

the custom-house. The plan and style of furnishing was settled by Mr. Woodbury, the late Secretary, &c.

"I wish you to *assist me* ; for, although *I have made inquiry among the cabinet makers*, yet I have not the time personally to make full inquiry, nor to go through the whole operation of talking the matter through to the end with half a dozen contending mechanics. You must do this. In order that you may understand and be able to make others understand, I send you the estimates of the furniture required, made out by Mr. Horspool, and which were forwarded by Mr. Hoyt and Mr. Frazee to Mr. Woodbury. I do not feel disposed to pay the prices estimated by Mr. Horspool ; indeed, from my inquiry, I do not think I shall be compelled to go up to these prices. If you cannot, however, find some one who will do the work in the most perfect manner, and with despatch, for less than Horspool, then he must have the contract ; *but you must avoid this.*"

This selection of Mr. Hough, as an agent to procure a cabinet maker, certainly has something about it most strikingly singular. Why he, a *broker*, who says he was "*not particularly acquainted with the article of furniture,*" should have been selected from amongst a population like that of the city of New York, is rather inexplicable. An unprejudiced mind is compelled to view it, at first blush, with suspicion ; and it may perhaps be, that the influence of this feeling has given a coloring to the opinions of the committee in regard to the transactions which have grown out of it. Those opinions, however, are the result of the most anxious thought and the soberest investigation.

We must depend upon the circumstances elicited during the investigations of the committee for the *motive* which induced the selection of Mr. Hough. When inquired of on this subject, Mr. Hough says : "*There never was any understanding between myself and Mr. Curtis, other than what is contained in his letter and my reply.*" Now, this letter is a mere request that he will accept the agency for the selection of a certain cabinet maker, and his reply (S) informs him that it has been executed. By the terms of these letters, the agency was at an end upon the execution of this trust. But when questioned afterwards upon the continuation of his agency, he says : "*My agency consisted entirely in this, that the work should not be delayed, but that the furniture should be ready as required ; which agency expired when the work was completed, about two months since.*" And, at another time, he says : "*I made up my own mind that I ought to be paid a commission of one per cent. upon the amount disbursed.*" There is an irreconcilable discrepancy in these statements. If nothing passed between Hough and Curtis, except what is contained in the correspondence between them, it is very manifest that his agency expired as soon as Storm had been contracted with ; and if he discharged any additional agency, such as seeing that the work should not be delayed, "*there must have been some additional*" understanding between him and Curtis. Did Curtis wait from the 10th to the 20th of April, without hearing from him ? How did he know that he was willing to undertake the agency, especially when the execution of it required a departure from his ordinary avocations ? Upon the whole, the committee do not hesitate to believe that there was *some other motive* than is deducible from the terms of Curtis's letter and Hough's reply. Upon any other hypothesis, the transaction is wholly unexplainable.

But there is something on the face of this correspondence itself which

has stricken the committee with some surprise. The letter from Curtis says: "*You must call the manufacturers to the new custom-house, and there, with them, wait upon Mr. Frazee, who will exhibit the plans and drawings of the furniture to be made.*" This instruction was not only proper, but just such an one as gave a fair opportunity for competition among the cabinet makers, and for a reduction in the price of the furniture. But how was it executed? Hough, in his letter, says: "I have made inquiry *among the cabinet makers*, and have finally *selected Mr. Abraham Storm*, as one likely to give satisfaction, both as to style of work and economy of expense, and have his estimate for furnishing the new custom-house, *which I herewith hand you.*" If there were, therefore, no understanding between them, "other than what is contained" in these letters, there appears to the committee to have been a full determination, upon the part of each, to deprive, not only Horspool, but all others, of the job, except such as were particularly acceptable to Mr. Hough. The cabinet makers were *not* called together at the custom-house, and this Mr. Curtis must have known. The "*plans and drawings of the furniture,*" which Hough was told would be furnished by Frazee *at the custom-house*, were never exhibited to Storm—Curtis only furnishing Hough with Horspool's estimate of prices, in order that he might be enabled to "*avoid*" contracting with Horspool himself. Without these "plans and drawings," Storm could not bid for the work advisedly; yet it will be seen, by the terms of his contract, (T,) that they were never furnished, for it contains nothing but the *names* of the several articles, just as they were in Horspool's estimate, which was made out long before Curtis's letter of instructions to Hough was written. The committee think that it was the duty of Mr. Curtis, after Mr. Hough neglected these several essentials to a fair and open contract, which would have done full justice to *all* the cabinet makers as well as to the Government, to attend to them himself, and that the neglect of them is highly censurable.

But Mr. Hough says, in this letter: "I have made inquiry *among the cabinet makers.*" In his testimony before the committee he says: "*I consulted no cabinet maker; I informed myself from other sources.*" Which of these statements is true, the committee have no means of determining, but incline to think the latter to be so, from the fact that it seems more reconcilable with some other features of this transaction. Why Mr. Hough should have made one statement in his letter, and another in his testimony, directly in conflict with it, is more difficult of interpretation.

He also tells Mr. Curtis that he has procured Storm's "estimate for furnishing the new custom-house, which I [he] herewith hand you." This statement he confirms in his testimony. But Storm swears that he did *not* furnish Hough with "an estimate of prices," (and reiterates the declaration,) but that he furnished it to Mr. Curtis. If he did not furnish it, Hough writes untruly in his letter to Curtis, and so swears before the committee; and if he did, Storm swears falsely. Which of these conclusions is the true one, is probably not very material to a full understanding of the matter submitted to the committee, except as an index to other things which follow.

Another singular state of facts is developed by this correspondence between Curtis and Hough. After saying, "I have made inquiry among the cabinet makers," &c., Curtis says, "I do not feel disposed to pay the prices estimated by Mr. Horspool," &c. Now, it is perfectly manifest, from these deductions, that Mr. Curtis must have ascertained, from his "inquiry among

the cabinet makers," that the work could be done cheaper than the estimate of Horspool. Why, therefore, did he not inform Hough of this fact, and desire him to call on those who would do it cheaper? Mr. Shipman, a cabinet maker of capital and experience, had already desired the job. Why was not Hough referred to him? Instead of pursuing this open and ingenuous course, Hough, a *lottery broker*, "not particularly acquainted with the article of furniture," was permitted to exercise *his* discretion. He says *he called on no cabinet maker but Storm*, whom he "selected;" and the committee are constrained to conclude that it was because he was thus "*selected*" that Curtis contracted with him, and not from any knowledge he himself possessed of his means, capacity, or ability to execute the contract. Why he was thus "selected," and why he was thus contracted with, the sequel will develop.

There is one *very specific* and rather *curious* instruction in this letter of Mr. Curtis. He says: "If you cannot, however, find some one who will do the work in the most perfect manner, and with despatch, for less than Horspool asks, then he must have the contract; *but you must avoid this.*" Why should he avoid giving it to Horspool, or deprive him of the opportunity of entering into fair competition with other workmen? Was he not as honest and competent as Storm? He had been originally selected to make the estimate by Frazee, and it was this estimate which was laid before the Secretary of the Treasury, and which Mr. Curtis says Mr. Woodbury approved.

The committee think, if there was to be no *competition* in the matter, that Horspool should have had the opportunity of refusing or accepting the job. But they find that, instead of being thus fairly dealt with by the officers of the Government, his estimate is extorted from him, under the belief that he shall have a *chance* for the work; and this very estimate is placed in the hands of a *selected favorite* of the collector, who is specially instructed to "avoid" him, and it is ultimately made the means of underbidding him.

The committee can find no softer terms by which to characterize this conduct, than that it is unfair, unjust, and oppressive.

But how did Hough contrive to "avoid" Horspool? By failing to give public notice, which the interest of the Government required should be done, and by secretly and privately *selecting* Storm. He says: "*I gave no notice whatever.*" "I consulted no cabinet maker," but "*made such inquiry*" as "*satisfied myself*," which I derived "*from other sources.*" What "other sources" of information had he? Did he call upon gentlemen of his *own occupation*, to ascertain the prices for which he could procure cabinet furniture? Certainly, if there had not been *something* about this business that the parties did not desire should see the light, there could have been no hesitation about consulting the cabinet makers themselves. They were the proper persons to furnish *correct* information. But they are studiously *avoided*, and Storm is "selected" by information from "*other sources.*" And how was he selected? Hough says, when he called on Storm, he "*submitted a list of the furniture.*" Storm says that he not only did not submit such a list, but merely told him that Mr. Curtis desired to see him; and this he states more than once. Hough swears that he called on Storm some "*half dozen*" times before the contract was made with Curtis. Storm swears that there was "*only one*" such interview. Hough swears that he had several interviews with Storm, "without men-

tion of Mr. Curtis." Storm swears that he mentioned him at the *first* and only interview they had. These discrepancies are totally irreconcilable with the *truth*. One or the other of these witnesses speaks falsely. If the transaction between them had been a fair and honest one, there was no need for hesitation or concealment; there was none for that *deep reluctance* with which the few facts that were *extorted* from them by piecemeal were told. The truth fears no exposure, but error and falsehood are always seeking concealment. Why it was sought in this case must appear from the facts. In the course of their commentary upon these facts, the committee will have occasion to exhibit some other most striking and singular discrepancies between the testimony of Hough and Storm.

Before the committee proceed to expose what they believe to have been the *motive* for the *secret* management of this matter, they will remark that it is their full conviction that Hough and Storm came before them with a concerted story in regard to their connexion, and that it was only by the most persevering course of examination that any thing approximating the *truth* was obtained from either of them. How else can their repeated contradictions be accounted for? And it may be further necessary to remark, that all the facts may be properly appreciated, that the conduct of the collector, as connected with the examination itself, is not altogether without suspicion. It will be perceived, by an examination of the evidence, that the testimony of Mr. McAuley was very material to a full understanding of this matter. Yet he could not pass through New York, on his way to this city, without *a visit from Mr. Curtis!*

Now, this Mr. McAuley is evidently an *unwilling*, though the committee think an honest witness. When interrogated on the subject of his being conversed with, in New York about this investigation, it required *several* questions to extract from him the admission of the fact that Mr. Curtis had called on him.

Why should Mr. Curtis desire to converse with a witness who had been subpoenaed by this committee, and to attempt to create impressions upon his mind? For he tells him that *he does not believe that Hough ever received a cent from Storm.*

This *may* be consistent with the entire innocence of the collector; but, in transactions between individuals, the law would regard such an interference with a good deal of *suspicion*. And by repeated and tedious interrogatories the fact was *reluctantly* extorted from Storm and Hough, that he had been carrying on a private correspondence with Hough while attending the sessions of the committee. This private letter was handed by Mr. Curtis to McAuley, and was directed to Storm, enclosed in a blank envelope. Why not direct it to Hough at once? Wherefore the necessity for circuitry in a plain and honest business transaction? When the letter is traced to Hough, he says he would have no objection to exhibit a copy of it, *but it is torn up!* Why tear it up? If it were a *business* letter, he certainly would not have done so. If it was upon the subject of this investigation, (and Hough admits that a part of it was,) then the very fact of destroying it shows that there was *something* in it which either Hough or Curtis, or both, were afraid to have exposed. The committee think that these circumstances are by no means *creditable* to the collector; and that, if he had felt conscious rectitude of motive, he would have permitted the investigation to have gone on without interference from him. Innocence has no fear of truth or its consequences.

It will be perceived that there is so much and so striking discrepancy between the statements of Hough and Storm, as to the number and character of the interviews between them before the contract for furniture was made, that it is impossible to confide in either. Enough, however, is shown to justify the belief that, when the proposition was first made to Storm, he gave no satisfactory answer, and could not determine what to do without reflection and consultation. This consultation was had with several persons, and especially with Mr. Charles McAuley, whom he visited immediately. McAuley swears that he (Storm) told him that Hough had "asked him if he would divide *the profits with him if he would give him a job of from 20,000 to 25,000 dollars,*" and advised with him what to do. He gave him no advice, but recommended him to call on Moses H. Grinnell. When Hough and Storm were questioned in regard to this matter, they positively denied it; but the committee are compelled to regard their frequent contradictions of each other as entirely destroying their credibility, especially in all matters connected with this combination to *cheat* the Government. Even in regard to the fact of having known each other before, they are involved in a positive contradiction. Storm says, that before the contract he had known Hough "*for some time as a bowing acquaintance,*" &c., and Hough swears that he had no *acquaintance* with Storm. These discrepancies are found to exist throughout nearly all the material portions of their testimony, except that which relates to what they state in regard to Storm's proposition to Hough to make him an advance of money to prosecute the job. The manner in which this is stated proves evidently that it was a concerted story, made either before they left New York or after they came to Washington, to prevent the detection of the fraud which they had practised. No one can doubt this when it is seen that they cannot identify the *time* when this proposition was made—Storm swearing that it was "*after the contract was entered into,*" and Hough, with equal positiveness, that it was *before* that time. It would be useless to pursue these discrepancies, for it would make this report too voluminous, and tend to no practical result, as the most cursory observation must satisfy all, who take the pains to examine the evidence, that both of these men are unworthy of credit, whatever may have been their previous standing in society. Mr. Hough is said to have sustained a good reputation, and he has furnished evidence of this fact in the testimonials of several gentlemen of the highest standing in the public councils and in private life, (U;) and Storm has also furnished testimony of his previous standing, in the testimony of Mr. Barclay. But this, it seems, is no guarantee against the thousand temptations which beset the pathway of all who are associated with the New York custom-house, and which appear to have seduced them into practices which *there*, perhaps, are only considered as evidences of *tact* and *ingenuity*, rather than of criminality. However this may be, they must be content to abide the judgment of the country upon the facts here developed. The committee have no desire to do them wrong. They have hesitated long before coming to these conclusions, and have studied anxiously to avoid them. If they are wrong, theirs is an error of judgment, not of intention.

It is impossible that they can arrive at any other conclusion, in regard to this matter, than that Storm did communicate to McAuley and Ruckel the *true* proposition made to him by Hough; which was, that *Hough should receive a part of the profits of the job.* And they are inclined to think

that McAuley stated to Joseph R. Bleecker, much more *correctly* than he since remembers, or is willing to tell, the conversation between him and Storm; and when he said that Storm told him that "*he could add on to the different articles enough to make up the bonus*" which Hough was to receive, and that "*he should clear six thousand dollars, and Hough would receive as much more.*" This belief is more than warranted from the fact that, after the contract was entered into, and the prices and character of the work agreed upon, continual changes were made in both. The contract bound Storm to execute the job for \$18,555, and the account now rendered is for \$25,937, leaving \$7,382 which he yet claims, and which is still in the hands of Mr. Curtis, the collector. This would make a very handsome profit for Mr. Hough, and would compensate him very *fully* for his *most valuable services* in superintending and seeing that the work was faithfully executed—a duty which he was so well qualified, from *previous habit*, to discharge.

Since this investigation, and after Storm and Hough returned to New York from their attendance upon the committee, both Mr. Curtis and Storm have forwarded to the committee and to the Secretary of the Treasury statements made by persons, respectable no doubt, in regard to the value of this work. These statements are entirely *ex parte*, and have not been regarded by the committee; nor, viewing the foregoing facts as they have done, do they consider them at all material. If, as they do not doubt, Hough and Storm each entertained a fraudulent design when their contract was entered into, it is not very difficult to determine that this design still exists, and that they would not hesitate to make as many innocent persons as possible auxiliary to it. The estimates of value made at this time must necessarily depend more or less upon the statements and representations of Storm. Therefore, it may very easily happen that his appraisers may have been led into error by him; and this the more easily, as they are said to be very honest and, of course, unsuspicious men. Whatever may be the character of their appraisements, the committee cannot notice them, as they do not come before them in a manner to be recognised as evidence. Besides, it is not now considered important what the value of the work is, for, as it will afterwards appear, there was no authority under the law or the contract to construct it as it now is.

By reference to the contract, it will be seen that Storm was bound to finish the entire job for \$18,555, and that the collector, Mr. Curtis, *only* retained the power to *alter the character of the work*. Now, it does not any where appear that authority was given by Curtis to Storm to alter any portion of it. Frazee, the architect and superintendent, swears that he gave the directions, and in this he is corroborated by Storm. These directions Storm was under no obligations to obey, and all alterations in the work made by him, in consequence of them, were made at his own hazard. The Government, certainly, is not bound by any thing done by Frazee under this contract, with which he had nothing to do, and of which fact Storm was well aware. If it were, and the precedent should be now established, it would inevitably lead to the most wasteful and extravagant expenditure of public money. For the whole of this extra work there is no shadow of claim against the Government, and the committee have not hesitated to recommend that it should not be paid. If the work were necessary to the custom-house, or if it were indispensable to the furniture, an equitable case for compensation would be presented, which they would not feel at liberty

to disregard. But it is not so. The whole is extravagant beyond example, as they have every reason to believe.

In view of the whole case, so far as Mr. Storm is concerned, they think that he has had ample justice done him, and that he has been paid all he can rightfully demand. His contract was not authorized by law, but was made in the face of a positive refusal of the House of Representatives to grant authority to make it; and to give it now the force and validity of one made by such authority would be to invite the most unnecessary expenditures of money by all the public officers of the country who might have the hardihood to make contracts for that which *they* considered necessary to their comfort and convenience.

The committee think that it is the duty of Congress to put a stop to such things at once, for the most ample treasury will not furnish the means of meeting the requisitions which they will make upon it. And, while they thus insist upon a strict adherence to this rule, they can well conceive that it will be urged that injustice will result to the honest workmen, who are thus circumvented by cunning office holders, or those whom they employ to do their work, when they themselves do not desire to be known in the settlement of the *private* conditions of a contract. But even if this were a case of that kind, and Storm was not shown to have entered upon the contract with a fraudulent design, he is not without his remedy. The law, open alike to all, will afford him redress, if he can go into her sanctuary with clean hands. But of the Government he can expect nothing more. In this business, she has endured imposition enough; and it is time that all men connected with public affairs should be taught that the public money is guarded by legislative power, and that the purse-strings shall not be loosened as the interest of private individuals may require. And there could possibly arise no case in which the necessity for the adoption of the rule now insisted on by the committee is more clearly exemplified than this. When the subject was first presented to the House of Representatives, while Mr. Curtis was a member, the sum of \$8,000 alone was asked. Afterwards it was estimated at \$18,555, for which Storm agreed to do it; and now the Government is asked to pay the sum of \$25,937!

The committee do not hesitate to say that, in regard to this contract with Storm, and the execution of it, the conduct of Mr. Curtis, the collector, was in the highest degree censurable. They have already said that the very fact of selecting a *broker* to make a *furniture* contract was *suspicious*. They repeat that they can look upon it no more charitably. And this suspicion is not diminished when they consider the fact that his agency continued until the job was finished, without any understanding as to his compensation. There is *something* in this rather inexplicable. It is not likely that Mr. Hough would have thus neglected his own business without compensation; and, there being no compensation agreed on, it is not improbable that there was a *private* understanding between Curtis and him in regard to it; for that something of a *very private* nature has passed between them is evident from the fact of Curtis's having written to Hough after he came to Washington, which letter Hough says he *destroyed*! Did Curtis know what had passed between Storm and Hough in regard to the contracts? This is all that points towards Hough's compensation; and therefore was most probably known to him, or he would have said *something* to Hough about his expectations in regard to pay. A perfect silence having been maintained on this subject by both of them, there must

have been some other source from which compensation was expected. And if there was, the silence of Curtis is evidence of the fact that he *knew* it; for, looking to this quarter, it was unnecessary to have an additional understanding. The testimony shows this other source to have been the interest which Hough had in the profits of Storm's contract. This interest, being in the shape of a *bonus*, to be raised by adding to the prices of the work, the committee therefore conclude was not unknown to the collector; for they can imagine of no other motive for Hough's selection, than that he should have an opportunity of making money, that being his *only occupation*. Hough says that he had "*been intimately acquainted with Mr. Curtis for twenty-five years*," and that he had "*been employed by him in extensive transactions*." Wherefore, then, the diplomatic style of correspondence upon so plain a business transaction as this, they have adopted, and which Hough swears contains all the "*understanding*" between Curtis and himself? Was there any necessity for it? And if there had been, is it probable, or indeed *possible*, that it contains all the "*understanding*" between these gentlemen? Was there nothing said, by either of them, in regard to Mr. Hough's violation of his instructions, and his failure to consult other mechanics? If not, Mr. Curtis was evidently guilty of neglect. Was no motive assigned for the selection of a man totally without capital, and who had to borrow the money to carry on the contract? If there was not, Mr. Curtis was culpably negligent of his duty in thus hazarding a loss to the Government. The committee, however, can find more reconciliation with probabilities in the conclusion that the whole facts were fully known to the collector, and that Storm was selected, from the fact of his being in a condition that his necessities might tempt him to be made the instrument of a fraudulent purpose. Why not openly proclaim to other workmen, that it was desired to make the contract? Why not go to men of capital, who were extensively engaged in business, and who would not likely have yielded to the approaches of dishonesty? These are matters which it will be found difficult to reconcile with the innocent intention of those who too successfully converted a poor and until then an honest man into an instrument by which they or their friends might profit.

Mr. Curtis has more than once attempted to explain this transaction, but nowhere has he assigned a reason for this selection of Hough, or for his neglect in not permitting other workmen to have an opportunity of taking the job. His brother, George Curtis, Esq., who acted as his representative, called upon the committee, (V,) and was permitted to examine all the evidence, and an opportunity was offered him of interrogating any of the witnesses, or of introducing other and exculpatory testimony (W.) Having done neither, the committee conclude that the collector can even now, in his own bosom, find no excuse or apology for an act which, *per se*, is so exceptionable, and that his whole defence is contained in his letters to the Secretary of the Treasury. In the one of 30th May last, addressed to Mr. Forward, (X,) he evidently endeavors to throw the responsibility of the increased amount of the job upon the shoulders of Frazee. He says that he did not learn the "material changes calculated to enhance the expense beyond the contract" until "after the naval office was finished." The extra work on the naval office constitutes but a small portion of the increase in Storm's charge over and above his contract price. Why was Frazee permitted to do as he pleased, when he had no power to alter any

part of the job? It seems to the committee that the whole matter has been so arranged as to prevent the fixing of responsibility upon any body. Curtis makes a contract which Frazee violates, and the Government is the sufferer, while all the parties are gainers.

Curtis says, when he made the discovery that the extra work had been done, the job was so far completed that it was "too late" for Storm to retrace "his steps." Where was he all this time? What had become of his supervising care, which the Secretary of the Treasury had endeavored to enlist, when he requested that the strictest economy should be observed? Where was Hough, his directing and governing agent, with whom he had been so often before engaged in business? To say the least of it, it is not very probable that the collector was wholly ignorant of these things, which were going on almost directly before his face, or that he did not countenance them, especially when he now considers them so essential to the character of the building, and so vastly superior to any thing of the kind in the country. Does it not rather seem more consistent with other portions of this transaction to suppose that this ignorance of the collector was necessary to the consummation of the bargain between Hough and Storm? How else can we account for his permitting the agency of Hough to continue, after the contract with Storm had concluded, and when his original letter looked to no such result? It must have been a part of the secret understanding by which the common purposes of the parties were to be consummated, and can be characterized by no other name than a most *studied ignorance*. Although it is extremely difficult, from the several statements of Frazee on this subject, to tell *his* real meaning, yet the committee think the statement made by him near the commencement of his examination, and before he had an opportunity to perceive the object for which he was interrogated, is most likely to be true, viz: that Mr. Curtis "*always approved of all the changes and modifications of the work that were made.*" But this approval was given to Frazee, and not to Storm, and therefore does not benefit him." Now, the question must assume one of two aspects: Frazee must either have ordered these changes of his own accord, in which event Storm was not bound by them, or Curtis must have approved them, and made Frazee the instrument of their execution, himself being masked behind the battery. If the latter supposition be true, Curtis is the guilty party, and should be held liable for the injury to whomsoever shall sustain it.

Mr. Curtis says that, at the time of making the discovery that the character of the work had been changed and the price enlarged, he notified Storm "distinctly that I [he] had no power to exceed the maximum compensation in the contract, and that the furniture must be delivered at his risk for any excess beyond the contract aggregate." If this be true, it furnishes an additional argument why Storm should not be paid any more than he has received. But the committee are very much inclined to think that the facts will show the memory of Mr. Curtis to have been rather treacherous in regard to this matter. Storm swears that he told him "he had paid as far as he felt himself authorized by the contract," only at "*about one month ago;*" that is, *about one month before he was sworn as a witness before this committee.* And Storm seems to be corroborated in this matter by the language which he uses to Curtis himself, in his letter of the 17th June last, (Y,) *after he returned from Washington to New York*, in which he urges an immediate payment of the money, to save him from ruin. Why the original of this letter, directed to Mr. Cur-

tis, has been placed before the committee, they are at a loss to conceive, unless it was deemed essential, after Mr. Storm returned from Washington, to have it appear that he had suffered greatly by the contract, and that the work was worth greatly more than he had received, thereby resisting the conclusion that any portion of the remaining balance was reserved for compensation to Hough. Why was such a letter written, if it was well understood between Curtis and Storm that no more money could be paid upon the contract? But it appears to the committee that this whole excuse was an afterthought, and never dreamed of until this matter was agitated in Congress. A resolution introduced into the House of Representatives by Mr. Proffit, of Indiana, at the extra session of Congress in 1841, turned attention to it; and that by which this committee was raised, on the 13th May, gave ample warning to the parties that it was necessary to avoid exposure; and it is a remarkable fact, too, that the time that this committee was raised is just about the time that Storm first received this information. But, if it was not intended by Mr. Curtis to pay Storm the balance of his bill, why was not his account embraced with those placed before the Committee of Ways and Means of the House of Representatives and the Finance Committee of the Senate? The greater part of his work was then done; and if he is now entitled to pay, he was equally entitled to it at that time. But not a word was said about his claim, while it was known that it could be inserted in no other bill during the session, until after this committee was raised; and then Mr. Curtis, on the 30th of May, writes to the Secretary of the Treasury that he had informed Storm that no further payments could be made! The veil by which all this is attempted to be concealed is rather *fimsy*, but still it is *ingenious*. While it is unpleasant to be compelled to make such exposures, it must be considered as fortunate for the public interests that attention was turned to these things at the proper time. It may tend to arrest that tide of profligate expenditure which ebbs and flows as the interest or caprice of office holders may dictate, and which, if not checked, would soon exhaust all the fountains of the nation's wealth.

As if the evident improprieties connected with the incipency of this matter were not enough, the same system of deception has been continued, even since these claims have been before Congress. Mr. Frazee, the architect and superintendent, was made the agent of their prosecution here; and he was informed, immediately upon their presentation, that they could not be allowed by the Committee of Ways and Means of the House of Representatives, unless he furnished them with evidence of the authority given the collector to prosecute the work. This evidence he attempted to furnish, by laying before the chairman of the committee what he pretended was a true copy of the letter of Mr. Woodbury to Walter Bowne, Esq., of the 3d of March, 1841, (K.) The copy was as follows:

TREASURY DEPARTMENT, *March 3, 1841.*

SIR: The Department having called upon the naval officer and surveyor at New York to report their joint views in regard to the difference of opinion existing between yourself and Mr. Hoyt, respecting certain matters connected with the new custom-house building, they have accordingly complied with my request.

In accordance with their recommendation, I deem it proper to authorize Mr. John Frazee to be continued in the situation of superintendent and ar-

chitect of the building, until the custom-house and the furnishing of the respective rooms shall have been completed. And it is desirable that Mr. Frazee's plans, for the interior arrangements of the building, should be carried into effect, so far, *especially*, as regards the *construction* and arrangement of the fly-doors, furniture, and the painting *and bronzing of the* iron work.

I am, very respectfully, your obedient servant,

LEVI WOODBURY,
Secretary of the Treasury.

WALTER BOWNE, Esq.,
Commissioner of New Custom-House, N. Y.

The House will not have forgotten the debate which arose upon the phraseology of this letter, nor the exposure which took place when it was detected that it was very far from being a true copy of the original. Instead of having been so written by Mr. Woodbury, it will be seen, by reference to the original, that it contains nothing authorizing the "*construction*" of the work, or the "*bronzing of the*" iron work; those words being interpolated by Frazee in his fraudulent copy. The committee would be gratified if they could confide in the statement of Frazee, made on 12th May, explaining to Mr. Fillmore (Z) the manner in which he wrote this letter. But it is impossible to do so, when it is perceived, by the statement of Mr. Proffit, that he informed Frazee, *some days before*, that there was no such authority given by Mr. Woodbury's letter, and that he had examined the original in the Treasury Department. After this fair notice of the contents of the letter, no other than a fraudulent motive can be assigned for thus writing the copy. The bills could not be passed without it, as the entire authority was questioned, and the bronzing done at his order constituted an enormous item.

To secure this temporary success, he perpetrated this most deliberate fraud, upon which the committee feel no inclination to dwell. They regret, also, that his testimony furnishes no excuse or palliation of the act.

One item in the account submitted to the committee is a claim of Frazee for services up to the 1st May, 1841, and since that time. In the aggregate it amounts to \$3,429, besides what he claims for expenses, &c., in attending, at Washington, to effect the adjustment of this business before Congress. Under no circumstances can the committee feel justified in allowing the latter. Nor do they think he should be paid any thing after the 1st May, 1841, as it was upon that condition that he was continued to supervise the work. Mr. Curtis, in his letter of April 7, 1841, (Q.) to Mr. Ewing, says that Mr. Frazee had consented, from the great pride which he felt as the architect of the building, to "*superintend the completion of the building, and the fitting up of the furniture, without compensation after the first of May.*" Frazee attempts an explanation of this matter in his testimony, but he exhibits no facts which authorize the committee to disregard his original promise, especially when it is recollected that it must have entered into the consideration of the Secretary of the Treasury. In a letter of June 10, 1842, (AA,) to the chairman of this committee, Mr. Curtis also makes an explanation, which by no means diminishes the force of the information in his letter of April 7, 1841. There was nothing in that of qualification or condition. Indeed, nothing of either was heard until it became necessary to sap the public Treasury. If the Department was de-

ceived in regard to what Mr. Frazee did say to Mr. Curtis, and he has thereby been the sufferer, he has his remedy, and to that he should resort. The committee do not consider that he has any claim upon the Government beyond \$522, for his services up to May, 1841, which is the amount they have reported.

Mr. Curtis seems desirous that the committee should consider that Mr. Frazee is a poor man. If this consideration could legitimately belong to this investigation, the committee could possibly have no interest in excluding it. But it does not. They cannot decide questions of this sort from motives of kindness or humanity, however much they might be governed by these in the ordinary associations of life. There are matters of stern justice, in which the interest of individuals must give way to the performance of public duty.

The claim of John G. Tibbetts, filed before the committee, is for the sum of \$9,327 73. This bill is for iron work—for *railing* and *desk frames*. The price at which these things are charged is *eighteen and a half cents* per pound, at which price he was originally paid for iron work on the building, under a contract made on the 4th January, 1837, with the Government commissioners, Messrs. Bowne, Ringgold, and Jackson, (BB.) He claims that he should now be paid under this contract. The committee do not think so. One condition of the contract was, that he should furnish *all* the "iron work required *for* the building." It is only under this clause that he can set up this claim, with the slightest plausibility. What is the iron work required *for* a building? It is certainly *not* furniture, or any thing else which is not attached *to* the building. If iron desk frames were necessary *for* a building, so would be a shovel, or a kettle, or a chair, or any other article of the kind; and certainly no court would so interpret this contract as to embrace these things.

But this view of the case is put at rest by the facts that the contract with Bowne, Ringgold, and Jackson, had expired, and they were no longer acting as commissioners; nor had they any successors. If there had been, indeed, their successors would not have been bound by the contract, for the building was finished. Suppose the furniture had not been made for *ten* years from that time, would the Government have been bound to furnish *Tibbetts* with an opportunity of making it? Certainly not. And if the contract were good, as to him, for a single month, it would have been forever, in the absence of revocation.

But, to conclude all argument or cavil on this subject, the testimony shows that, during the actual existence of this contract, Tibbetts was paid 25 cents per pound for the sub-Treasury safe now in the custom-house. The committee cannot but think that a safe of that sort is as much *for* a building as furniture, and that there is no reason for this misinterpretation of the contract. One of the commissioners has written the committee that he understands the contract as is insisted by Mr. Tibbetts, but the committee must respectfully decline the adoption of his opinions, confining themselves rather to the legal rules of interpretation.

In this view of the case, the committee have allowed what they consider equitably due Mr. Tibbetts, notwithstanding they might find ample justification in dealing much more rigidly with him, from the fact that he *knew* that there was no authority of law for any of the work. And this argument might, indeed, be applied to all the workmen; for Frazee says, in one of his letters, that *he* so informed them all. The committee, however, have taken a more liberal view of this case, and have adjusted the claim accord-

ingly. They have allowed him, taking the average prices fixed by the witnesses, and estimating the weight of the work as in Tibbetts's bill, but \$6,365 92, or \$2,961 80 less than he claimed. This the committee think a full and equitable allowance, and most especially when he sold to Mr. Felt, one of the witnesses, desk frames of precisely the same sort as those furnished the custom-house for 7½ cents per pound!

Much that was intended as evidence has been laid before the committee by Mr. Tibbetts, in regard to his contract, but very little of any import, and none that was not *ex parte*, except the parol testimony taken before the committee. One paper, (CC,) purporting to be a letter from the commissioner, of date the 18th April, 1842, was a private letter to Mr. Frazee, who acknowledges that he attached to the name of Mr. Talman the words "commissioner new custom-house, New York," for the purpose of giving it official character, and using it as evidence! Some of the other papers the committee have attached.

The account of Mr. John Horspool, as filed before the committee, was for \$7,865 50, for painting and *bronzing* the iron work. It has been already shown that no authority was ever given for this work, and that it was wholly unauthorized. The only authority for the execution of the work is a pretended contract with Frazee, the architect, (DD.) The committee can give no such construction to this instrument as to make it binding on the Government, for Frazee had no power to contract. But they do not hesitate to believe that Horspool acted in good faith in supposing the contract binding, and therefore they have allowed him the amount of it, (\$4,350.) The balance of the bill they regret they cannot allow; but, by the rule they have adopted, it must be excluded, as it is totally without authority from any body having a right to direct it.

The amount of claims filed before the committee is \$31,654 14. No evidence whatever has been offered them, nor have they any explanation, in regard to a claim of Messrs. Wenman & Wykoff, of \$501 50, for hardware. They are therefore compelled to exclude it from their consideration. The claims of the mechanics and laborers they have allowed, without reduction, as they deem it impracticable and unnecessary to scrutinize them as they had done the others.

The following amounts they have reported to the Secretary of the Treasury as justly due, viz:

To John G. Tibbetts, for iron work	-	-	-	\$6,365 92
J. Hodgkin, painting and bronzing	-	-	-	4,350 00
Summer & Stevens, galvanizing	-	-	-	324 00
J. Stone, door springs, &c.	-	-	-	689 03
S. Shindler, lumber	-	-	-	1,985 74
J. R. Walter, plumbing	-	-	-	138 60
Gallier & Murphy, carving	-	-	-	289 28
O. Gray, materials, &c.	-	-	-	95 88
J. L. Platt, glass lights	-	-	-	90 16
G. Thomas, cartage	-	-	-	113 50
H. Mortman, brushes, &c.	-	-	-	15 59
D. Felt & Co., stationery	-	-	-	24 69
T. Funnigan, sand	-	-	-	16 50
Mechanics and laborers	-	-	-	6,746 57
John Frazee, superintendence	-	-	-	522 00

\$21,768 46

It will thus be perceived that the committee have reduced the claims filed \$9,885 68. Add to this the \$7,382 which the Secretary of the Treasury has withheld from Abraham Storm, at their request, and the aggregate amount saved to the Government, by this investigation, is \$17,267 68.

All of which is respectfully submitted.

APPENDIX.

A.

CUSTOM-HOUSE, NEW YORK, *September 12, 1840.*

SIR: From an interview I had to-day with the receiver general, in relation to fitting up his room in the new custom-house, I am reminded to ask you from what fund are the expenses to be paid for furnishing the new building with what furniture will be required? Are they to be paid by the commissioners, and charged to construction, or are they to be charged to any other, and what, account?

We are furnishing the building to completion as fast as possible, and the superintendent has frequently called upon me for directions as to the furniture.

I would be glad of an answer to this at your earliest leisure. It seems to me that it is a proper charge for the construction, and to be paid from the appropriation.

I am, &c.

J. HOYT, *Collector.*

HON. LEVI WOODBURY,
Secretary of the Treasury.

B.

TREASURY DEPARTMENT, *September 14, 1840.*

SIR: Your letter of the 12th instant, in reference to the furniture required for the new custom-house, has been received.

In regard to the room designed for the accommodation of the receiver general, it is to be observed that he has already been authorized to procure some furniture for the rooms he now occupies in the Bank of America, which it is presumed will answer for his new quarters; but any further articles of the kind which may be needed he can procure, on first advising the Department of what is required, to be paid out of the appropriation contained in the Independent Treasury act of the 4th of July last. The expense of the vault, or any other permanent fixture placed in his room, should be charged to the appropriation for the construction of the custom-house building.

With respect to the furniture required for the other portions of the building, no expense can be incurred without a special appropriation having first been made by Congress for the purpose, or unless the officers who

occupy the rooms should think proper to defray such expenses out of their emoluments. It will, in any other event, become necessary to use the old furniture now in the custom-house. The appropriation made towards the erection of the building, it is thought, could not be equally appropriated, or any portion of it, (while the building itself is unfinished,) for the object mentioned.

I am, &c.

LEVI WOODBURY,
Secretary of the Treasury.

JESSE HOYT, Esq.,
Collector, &c., New York.

C.

CUSTOM-HOUSE NEW YORK, *November 10, 1840.*

SIR: In reply to your letter of the 27th October, stating that the commissioners of the new custom-house building at New York have reported to the Department that the building was completed and made ready for the reception of the officers of the customs in this district, I have to say that, as one of these commissioners, I had no knowledge that such a report was to be made, and if I had known it I could not have concurred in it. I visited the building yesterday, with the naval officer and several of the gentlemen attached to this office, and we found the building in a very unfit state for our reception, as well for the reason that the plastering is not yet all on, as because of the extreme dampness of the rooms, which would be so prejudicial to health, that none of the gentlemen were willing to risk the exposure. I wrote a note to Mr. Frazee, the superintendent, this morning, and I send you a copy of his reply.

I suggest that you ask Congress for an appropriation to purchase furniture for the building; most of that which we have in the building we now occupy is wholly unfit, and could not be made so, for the reason that the shape of the rooms in the two buildings is so unlike. I think it would require from five to seven thousand dollars, in addition to the furniture we now have that could be used, to fit up all the rooms. I think the appropriation should be made early in the session, to the end that all suitable accommodation should be afforded for the transaction of the public business.

Mr. Frazee is of opinion that a larger sum would be required than I have named, and his judgment probably is better than mine in that matter. He thinks none of the old furniture is fit to be used, but I differ in opinion with him on that question.

Very respectfully, your obedient servant,

J. HOYT, *Collector.*

HON. LEVI WOODBURY,
Secretary of the Treasury.

D.

TREASURY DEPARTMENT, *November 13, 1840.*

SIR: Your letter of the 10th instant, enclosing copy of one addressed to you by Mr. Frazee, architect of the new custom-house building, has been received.

It appearing to be the opinion of yourself and the architect that the building is not yet in a suitable condition to be occupied for custom-house purposes, your removal must necessarily be postponed for the present.

In regard to the furniture required for the respective rooms, I shall be happy to submit the matter to the consideration of the appropriate committee at the meeting of Congress. In the mean time, it is desirable that Mr. Frazee should furnish the Department with a detailed estimate of the amount of money required for the object stated, to be laid before the committee.

I am, &c.

LEVI WOODBURY,
Secretary of the Treasury.

JESSE HOYT, Esq.,
Collector, &c., New York.

E.CUSTOM-HOUSE, NEW YORK, *December 12, 1840.*

SIR: In pursuance of the request in your letter of the 13th November last, I now forward you a letter from Mr. Frazee, addressed to me, enclosing an estimate made by Mr. John Horspool, for the furniture of the new custom-house. I have retained it for a day or two, for the purpose of making some further inquiries.

This estimate overruns what I had formerly stated I deemed to be sufficient for the purpose. In expressing my own views, on a former occasion, I had consulted no one, but it was from a very superficial knowledge of the subject. The estimate now sent is a detailed one, and such as I presume you desired. I still think that \$15,000 would be sufficient. I do not concur with Mr. Frazee in the opinion expressed by him, that but little of the old furniture can be used. I think it will answer for the smaller rooms in the second and third stories.

I am, sir, very respectfully, your obedient servant,

J. HOYT, *Collector.*

HON. LEVI WOODBURY,
Secretary of the Treasury.

F.NEW CUSTOM-HOUSE, NEW YORK, *December 10, 1840.*

DEAR SIR: I herewith submit you Mr. Horspool's estimate for the cabinet furniture required for this building, made out from drawings and de-

scriptions given by me, and in accordance with your instructions, and the arrangements made by yourself and the principal officers of the different departments.

Several rooms in the basement, and all those (ten in number) in the attic, are left unnoticed in this estimate, which you will perceive amounts to nearly \$19,000; but as there will be wanted in some of the principal offices some light iron railing, also some little upholstering, and, in all probability, the attic rooms will require cases and shelves—all these considered, and it being well ascertained that but very little of the old furniture can, with either economy or propriety, be used—it strikes me, therefore, that, to cover the entire cost of all the furniture required to furnish every department of the revenue business complete, you will want an appropriation of at least \$20,000.

As you are, no doubt, anxious to have every thing done that can be done to facilitate your coming in the building, why not have men employed in making the furniture without delay, in anticipation of the necessary appropriation being duly made? Such has been the case in relation to other work about the building, and why not pursue the same course in this? But it rests with you to direct.

I am, very respectfully, yours, &c.

JOHN FRAZEE.

JESSE HOYT, Esq., *Collector*.

G.

NEW YORK, *December 9, 1840.*

SIR: The following estimate of the cost of the furniture wanted for the new custom-house has been carefully made from your designs and description of the various articles stated, and the prices are put quite as low as such description of cabinet work can be done for, with a small profit.

Very respectfully, yours,

JOHN HORSPPOOL.

MR. JOHN FRAZEE, *Architect, &c.*

ESTIMATE.

Surveyor's room in basement.

6 large mahogany book cases, filled with partitions, with doors, 6 feet 6 inches long, 6 feet 7 inches high, each \$98 - - - - -	\$588 00	
8 large mahogany book cases, 13 feet long, each \$196 - - - - -	1,568 00	
4 large mahogany writing desks, 6 feet 6 inches long, with falls, book cases below, with separate partitions for books, each \$70 - - -	280 00	
4 large mahogany writing desks, 12 feet long, to go on counter, each \$95 - - - - -	380 00	
4 large mahogany writing desks, 10 feet long, each \$75 - - - - -	300 00	
8 mahogany counters, with book cases under, with separate partitions for books, each \$75 -	600 00	
		\$3,716 00

Surveyor's private room.

3 large mahogany book cases, 10 feet long, filled with partitions, with doors, &c., in front, each \$147 - - - - -	441 00	
1 mahogany desk to sit to - - - - -	45 00	
1 table, (do.,) 5 feet long, 3 feet wide, with drawers in frames, cloth on top - - - - -	25 00	
		511 00

Naval office on principal floor.

3 large mahogany double desks, 6 feet long, with writing falls and book cases underneath, with separate partitions for books, fronting on both sides, each \$90 - - - - -	270 00	
3 large mahogany double desks, 9 feet long, with drawers on each side, top covered in cloth, each \$83 - - - - -	249 00	
2 large mahogany book cases, 14 feet long, 11 feet high, filled with pigeon holes, showing 12 doors in front, with suitable base and cornice, each \$400 - - - - -	800 00	
6 large mahogany book cases, 6 feet long, 11 feet high, filled with pigeon holes, with 6 doors in front, and writing table below, with drawers, top covered in cloth, each \$196 - - - - -	1,176 00	
1 large book case, (mahogany,) same as above, but 9 feet long, with 8 doors above - - - - -	294 00	
		2,789 00

ESTIMATE—Continued.

<i>Receiver's room on principal floor.</i>		
3 large book cases, as above, 6 feet long, each \$196 - - - - -	\$588 00	
4 mahogany tables, with drawers, top covered in cloth, 5 feet long, 3 feet wide, each \$25 - - -	100 00	
2 writing desks (low) to sit to, each \$45 - - -	90 00	
1 mahogany counter, 40 feet long, with panelled front, rear filled in with drawers - - -	275 00	
		\$1,053 00
<i>Collector's room on principal floor.</i>		
2 mahogany book cases, as above, 6 feet long, 6 doors each, each \$196 - - - - -	392 00	
2 mahogany desks to sit to, each \$45 - - -	90 00	
1 mahogany desk, with chair, for collector - - -	100 00	
		582 00
<i>Three rooms on principal floor, each containing</i>		
1 large mahogany book case, as above, 6 feet long, 6 doors - - - - -	196 00	
2 large mahogany tables, 5 feet long, 3 feet wide, with drawers in frame, top covered with cloth, each \$25 - - - - -	50 00	
Three rooms like this - - - - -	246 00	733 00
<i>Eastern side of rotundo, principal floor.</i>		
2 large mahogany book cases, as above, 6 feet long, 6 doors each, each \$196 - - - - -	392 00	
2 large mahogany desks (low) to sit to, each \$45 - - -	90 00	
		482 00
<i>Rotundo in centre.</i>		
1 mahogany octagon book case in centre, 8 feet high, 6 feet diameter, with proper cornice, doors, cells, &c. - - - - -	250 00	
20 large mahogany circular desks, 5 feet long, with drawers, book case below, with partitions for books, each \$80 - - - - -	1,600 00	
		1,850 00

ESTIMATE—Continued.

<i>Auditor's two rooms on second floor.</i>			
12 large mahogany book cases, 6 feet long, 11 feet high, filled in with pigeon holes, with 6 doors in front, and writing tables below, with drawers in frame, and cloth on top, each \$196	\$2,352 00		
4 large mahogany book cases, 14 feet long, 12 doors, each \$400	1,600 00		
1 large mahogany book case, 9 feet long, 8 doors	294 00		
1 large mahogany table, 9 feet long, 4 feet 6 inches wide, with drawers in the frame, cloth on top	45 00		
6 large mahogany double desks, 6 feet long, with frame on top, with falls, each \$74	444 00		
6 large mahogany double desks, 9 feet long, with drawers on each side, top covered in cloth, each \$84	504 00		
4 mahogany tables, 6 feet long by 4 feet 6 inches wide, top covered in cloth, each \$35	140 00		
		\$3,027 00	
<i>Four rooms on second story, each containing</i>			
1 large book case, as above, 6 feet long, 6 doors, &c.	196 00		
2 mahogany tables, with drawers in frame, and cloth on top, 5 feet long, 3 feet wide, each \$25	50 00		
Four rooms at	246 00	984 00	
<i>Cashier's room on principal floor.</i>			
1 mahogany counter, 30 feet long, with drawers,	196 00		
1 large book case, 13 feet long, as above described, but with 12 doors	400 00		
1 large book case, 6 feet 6 inches long, with 8 doors	226 00		
1 mahogany writing desk, 4 feet long, with fall, book case below, with separate partitions for books	47 00		
		869 00	
Amount	-	18,953 00	

H.

TREASURY DEPARTMENT, *February 17, 1841.*

SIR: There existing a difference of opinion between Walter Bowne and Jesse Hoyt, commissioners for the new custom-house, in regard to certain matters brought to the consideration of the Department by Mr. John Frazee, superintendent and architect, I will thank you, after making due examination and inquiry into the questions involved in the controversy, to report to me your opinions on the respective points presented.

The enclosed letters from Messrs. Bowne and Hoyt will advise you of the matters in dispute, and I would also refer you to my letter to these gentlemen, under date of the 30th ultimo, containing the substance of Mr. Frazee's views in the case. As it is desirable to have an early decision in the matter, I should be pleased if you would give it immediate attention.

Please to return the enclosures with your answer.

I am, &c.

LEVI WOODBURY,
Secretary of the Treasury.

WILLIAM S. COE, Esq.,
Naval Officer, New York.

I.TREASURY DEPARTMENT, *February 22, 1841.*

SIR: I regret to learn, by your letter of the 19th instant, of the illness of the naval officer, which renders him unable to attend to the business referred to in my letter of the 17th instant. I should be pleased if the surveyor and yourself would investigate the matter, and report to me the result.

I will thank you, therefore, to show the surveyor this letter, and express to him the desire of the Department that he may consent to unite with you in the examination of the matter in question.

I am, &c.

LEVI WOODBURY,
Secretary of the Treasury.

G. W. COE, Esq.,
Deputy Naval Officer, New York.

J.CUSTOM-HOUSE, NEW YORK, *February 26, 1841.*

SIR: In compliance with the request expressed in your letter of the 22d instant, the undersigned have duly investigated the matters in controversy between Walter Bowne and Jesse Hoyt, Esquires, touching the completion of the new custom-house, the manner of finishing certain portions of the work, and also the discharge of Mr. Frazee, the architect and su-

perintendent of the building, we beg leave to submit the following views and statements as the result of our investigations:

1. As relates to the building being finished.—We have been satisfactorily informed that stonemasons, carpenters, painters, ironworkers, and laborers, have been constantly at work upon the building during the present winter. We find also that workmen in most of these several branches are still engaged upon the building, and that there is more or less work to be done in the several branches above enumerated, before the building can be considered as *finished*.

2. As relates to the dismissal of the architect and superintendent, Mr. Frazee.—It is our most deliberate opinion and judgment that the superintendent of so important a structure as the new custom-house is the last person that should be discharged from the work; for we hold that his supervision over every part of the work is necessary to the well finishing of the edifice, and also to ensure public confidence in its perfect completion. The pay list of the workmen, as we have seen, shows that, at the time Mr. Frazee was dismissed, December 5, 1840, there were upwards of thirty workmen engaged upon the building, and that nearly the same number were continued upon the work for several weeks afterwards; and, as has already been stated, a number of workmen are still employed upon the building. Thus it appears that, during a period of nearly two months, this important edifice has been progressing towards completion without the superintendence of any person properly qualified to direct the workmen in the various and difficult branches in which they were engaged. In view of these facts and considerations, we feel constrained to regard the resolution of Mr. Bowne, dismissing the architect and superintendent without cause or provocation, as an act of gross injustice to one of the first artists of the age, as well as detrimental to the public interests. And as there appears to be much work still to be done upon the building, which requires the professional skill and superintending services of Mr. Frazee, we would recommend that he be immediately reinstated. We would also most respectfully beg leave to state it here as our deliberate opinion, that justice cannot be done Mr. Frazee without allowing him his usual compensation during the whole interval of time since his dismissal on the 5th December, 1840, he having been improperly dismissed without cause, and thereby unexpectedly thrown out of employment, greatly prejudicial to his interests.

3. With regard to the fly-doors, constructed under the direction of Mr. Bowne, at the two entrances, we would state that we fully concur in opinion with Mr. Hoyt and Mr. Frazee, that the constructing of the wooden doors outside of the iron ones greatly impairs the beauty and harmony of the architecture at these entrances; besides, they are so ill constructed as entirely to defeat the objects for which they were designed. We would therefore recommend that they be taken down, and that proper casements and fly-doors be constructed, by the direction and under the superintendence of Mr. Frazee.

4. With respect to the finish to be put upon the iron work, we would remark that, in our opinion, there is no other way of giving to it a finish in suitable keeping with the other parts of the building but that of bronzing; and such is the general opinion expressed here by all those whose attention has been called to the subject. And as to the most suitable time for putting on the bronze finish, as well as the manner and style of its

execution, it should, we conceive, be left entirely to the judgment of the architect.

5. In reference to the furniture, we would state that, as the counters which are already put up in several of the rooms, however objectionable they may be, are only intended for temporary use, until suitable furniture can be made, we forbear making any particular remarks on this part of the subject. We would observe, however, that the design and planning of the new furniture, agreeably to the economy and arrangement which may be suggested by the officers of the various departments, are things which should, in our judgment, command the taste, skill, and superintendence of the architect of the edifice, and that he also be permitted to select the mechanics who are to execute and put up this kind of work.

The foregoing are the conclusions at which we have arrived, after due investigation and reflection.

All of which is respectfully submitted.

With great respect, your obedient servants,

GEORGE W. COE,
Deputy Naval Officer.
ELY MOORE, *Surveyor.*

HON. LEVI WOODBURY,
Secretary of the Treasury.

P. S. The copies of the reports and letters enclosed to the naval officer are herewith returned.

K.

TREASURY DEPARTMENT, *March 3, 1841.*

SIR: The Department having called upon the deputy naval officer and surveyor at New York to report their joint views in regard to the difference of opinion existing between yourself and Mr. Hoyt respecting certain matters connected with the new custom-house building, they have accordingly complied with my request.

In accordance with their recommendation, I deem it proper to authorize Mr. John Frazee to be continued in the situation of superintendent and architect of the building from the date of the passage of the general appropriation bill until the custom-house and the furnishing of the respective rooms shall have been completed; and it is desirable that Mr. Frazee's plans for the interior arrangements of the building should be carried into effect, so far as regards the arrangements of the fly-doors, furniture, and painting of the iron work.

I am, &c.

LEVI WOODBURY,
Secretary of the Treasury.

WALTER BOWNE, Esq.,
Commissioner, &c., New York.

L.

*Extract from a letter to the Secretary.*CUSTOM-HOUSE, NEW YORK, *March 25, 1841.*

SIR: There was a long-continued controversy between John Frazee, architect of the new custom-house, and Walter Bowne, Esq., the acting commissioner. The late Secretary, after much inquiry and examination, decided that Mr. Frazee should go on to finish the custom-house, and furnish it in his own way, and without the interference of Mr. Bowne, who differs in opinion with the architect.

[The residue of the letter relates to other topics.]

M.

TREASURY DEPARTMENT, *April 2, 1841.*

SIR: I transmit herewith copy of a communication, dated 12th of December last, and addressed to my predecessor, by Mr. Hoyt, late collector, enclosing a schedule and estimate of the cost of furniture required for the new custom-house.

It is desirable that you should carefully examine the subject, and, if necessary, advise with some person familiar with such matters, with the view of determining whether all the articles specified will be absolutely required, and also as to the reasonableness of the prices affixed to them.

I wish you, moreover, to ascertain whether some of the old furniture cannot be used, as suggested in Mr. Hoyt's letter, and report to me your opinion on the entire subject at as early a day as may be practicable.

Very respectfully,

THOMAS EWING,
Secretary of the Treasury.

EDWARD CURTIS, Esq.,
Collector, New York.

N.

CUSTOM-HOUSE, NEW YORK, *April 1, 1841.*

SIR: The new custom-house is nearly completed; and after the approaching warm weather shall have dried the walls a little, it might be occupied even before it be entirely completed. The collectors have always been allowed to purchase necessary furniture out of the emoluments of the office. If the fees, &c., at this time (had the act of July 14, 1832, not gone into effect) would be sufficient to defray all the ordinary expenses, and also purchase the furniture wanted for the new custom-house, I can see no reason why the collector may not, with the approbation of the Secretary, go on and furnish the custom-house, as the act of July 21, 1840, reviving and continuing the "relief section," as it has been termed, places at the disposal of the collector, for the expenses of his office, the same amount of

funds that he would have had under the operation of the laws as they existed prior to the 14th of July, 1832.

I respectfully call your attention to this subject. We are now occupying four stores as a custom-house, and are imminently exposed to fire. For the want of light, we are obliged to burn gas in many of the rooms, and our papers and other valuable property, as well as books, are but poorly secured. The late collector (Mr. Hoyt) has frequently represented this subject to the Department. The new building is fire proof, having no wood in its construction.

If you will give me authority, I will proceed to furnish the building, pursuing the plan proposed by Mr. Frazee, the architect, to the late Secretary, and which was approved by him.

The Attorney General, on his recent visit to this city, did us the honor to pass through the building we now occupy; and I respectfully refer you to him to attest the insecurity and inconvenience to which we are subjected. I shall of course observe the utmost economy in furnishing the new house consistent with the plans of the architect, which, I have before said, were approved by the late Secretary, whose letter I have seen, directing Mr. Frazee to pursue his plan, &c., and not that of Mr. Bowne.

I can move into the new building if I receive an order to pay the bills for the furniture, as I have suggested, in about eight or ten weeks hence.

I shall be much obliged by your early attention to this subject.

Very respectfully,

E. CURTIS, *Collector.*

HON. THOMAS EWING,
Secretary of the Treasury.

O.

COLLECTOR'S OFFICE, NEW YORK, *December 4, 1841.*

GENTLEMEN: I have the honor to transmit, herewith, my answers to the 5th, 6th, 7th, 8th, and 9th questions submitted to me.

I am, gentlemen, yours, very respectfully,

EDWARD CURTIS, *Collector.*

MESSRS. POINDEXTER, }
STEUART, and } *Commissioners.*
BRADLEY, }

5. Question. In your letter of the 20th instant, you state that the payment of \$7,000 has created no deficiency, and that no deficiency exists in the amount of fees and emoluments in the payment of the charges by law made on that fund. Be pleased to state the aggregate amount of fees and emoluments for each year, from January 1, 1825, to 30th September last, and the aggregate amounts of clerk hire, fuel, stationery, and other incidental expenses, and the sum or sums, if any, paid into the Treasury as "surplus fees or emoluments," in each year, and the sum or sums of money, if any, paid out of the Treasury, in each year, to make up deficiencies?

Answer. This is not deemed a deficiency, nor can it be so considered, because, whatever the tariff act of July 14, 1832, has taken away, the subsequent annual appropriation acts, and the now permanent appropriation

act, have made good. When any item of expense is charged to the fund derived from the fees and emoluments of the collector, &c., it is charged to that fund which is composed of the fees and emoluments actually collected at the custom-house under the existing tariff laws, together with a sum annually derived from the Treasury sufficient to preserve the whole fund equal to what it would have been if all the fees and emoluments had been collected, which would have been collected had not the tariff of duties been modified by the act of July 14, 1832. It was under the advice of one of the most experienced and intelligent persons employed in the department of the Treasury, then at the custom-house, that my letter of the 1st of April suggested to the Secretary that the expense of the furniture could lawfully be charged to the fund derived from fees and emoluments. The charge of the \$7,000 paid for furniture can be no more said to have created a deficiency in that fund than the payment of the salaries of clerks, or the payment of any other other expense chargeable upon the fund to a like amount would create a deficiency. At the time of that payment the fees actually collected for this year far exceeded that sum, and the charge of the cost of the furniture to that fund of course diminishes that fund, but does not create a deficiency. All expenses of office are first paid, and among them the furniture is included, and for the payment of salaries resort is had to the appropriation act if necessary.

The required statement is annexed.

Statement of the fees and emoluments, and of the expenditures of the collector's office, in the district of New York, from the commencement of the year 1825 to the termination of the year 1840, exhibiting the sums paid into the Treasury as surplus, and also the sums drawn from the Treasury agreeably to the provisions of the acts of Congress consequent upon the tariff act of July 14, 1832.

Period of time.					Fees & emoluments collected under existing laws.	Expenditures.	Payments into the Treasury.	Drawn from the Treasury to make good the fees and emoluments taken away by the act of July 14, 1832.
1825	-	-	-	-	\$39,629 34	\$31,465 06	\$8,164 28	
1826	-	-	-	-	41,783 86	31,771 92	10,011 94	
1827	-	-	-	-	37,298 99	32,887 70	4,411 29	
1828	-	-	-	-	40,869 29	32,136 90	8,732 39	
1829*	-	-	-	-	25,318 85	24,176 09	1,142 76	
1830	-	-	-	-	39,778 30	39,778 30		
1831	-	-	-	-	57,983 94	57,983 94		
1832	-	-	-	-	64,072 90	64,072 90		
1833	-	-	-	-	63,585 43	76,414 60	-	\$12,829 17
1834	-	-	-	-	42,187 34	73,790 18	-	31,602 84
1835	-	-	-	-	48,402 80	73,574 80	-	25,172 00
1836	-	-	-	-	54,561 20	77,278 94	-	22,717 74
1837	-	-	-	-	33,331 83	76,637 70	-	43,305 87
1838	-	-	-	-	39,038 69	81,741 17	-	42,706 48
1839	-	-	-	-	49,631 92	95,926 67	-	46,294 75
1840	-	-	-	-	33,206 12	93,961 92	-	60,755 80

* The year 1829 is only from 1st of May, when a change of collector took place; the previous part of the year cannot be found. The portion of the year 1841 is not given, as the account is not made up until the expiration of the year.

6. Question. Are there any officers of the customs appointed by you who are indebted to you or to George Curtis, individually or jointly; and, if so, were they so indebted prior to their appointments, and have you or he received any payment or payments in extinguishment of such debts?

7. Question. Are there any officers of the customs for whom you are responsible as endorser or security, or for whom your brother George Curtis was so responsible? if so, state whether you or your brother George Curtis have received payment or extinguishment of such debt for which you or the said George Curtis have become liable as endorser or security.

Answer to the 6th and 7th questions. One answer will be sufficient. Both questions look to a state of facts which may be equally innocent, whether they required affirmative or justified negative answers. I regard the questions as without import, except as implying a charge of improper motive on my part in the making of appointments. Regarding them in this sense, I meet the whole matter by a full denial of any improper motive whatsoever in making appointments to office; and I trust the commission will yet investigate the propriety of the accusations implied in the above questions, if time has not allowed the opportunity during the last six months.

8. Question. Was not George W. Wells removed from the office of assistant cashier by direction of the President or Secretary of the Treasury? and, if so, you will please state the date of his removal. You will also state whether you have appointed him to any other office of the customs, and whether such appointment was made with the approbation of the Secretary of the Treasury first had and obtained; if so, furnish copies of the correspondence, of the nomination and approval of said Wells.

Answer. George W. Wells was not removed from the office of assistant cashier by direction of the President of the United States, nor by order of the Secretary of the Treasury. By my written report to the commissioners of 17th November last, they were advised of the date at which George W. Wells left the place he held in the office of the cashier, and were also advised that he was on the 15th of November appointed by me to fill the vacancy, as clerk, made by resignation of Alexander Fleming. The approbation of the Secretary of the Treasury was not sought, because the law does not require the approbation of the Secretary to such a case.

9. Question. Have you made any charges to the President or Secretary of the Treasury, either directly or indirectly, against the official acts of Joseph R. Bleecker, late assistant cashier, or against his private character, to justify his removal, or prevent his reappointment, or for any other purpose; or have you requested any other person to exhibit such charges, either to the President or Secretary of the Treasury? If yea, furnish the commissioners with a copy of your correspondence on this subject; and, if not in your possession, state particularly the substance of the charges made against the said Joseph R. Bleecker.

Answer. I have not "requested any other person," by letter or otherwise, to exhibit charges to the President or to the Secretary of the Treasury, either directly or indirectly, against the official acts of Joseph R. Bleecker, late assistant cashier, or against his private character, to justify his removal or prevent his reappointment, or for any other purpose. It would be very hard, I think, if the collector, who gives bonds for a large amount, could not have the selection of his own confidential agents to take

charge of the cash transactions of his office. The law gives him this privilege, and I know of no functionary of the Government who can lawfully interfere with the discretion of the collector in this respect.

The Secretary of the Treasury can fix the amount of the compensation of clerks, but has no control over the selection of the individuals. All officers are responsible to the President, for justice and fair dealing towards these subordinates; but the law does not permit him to select the clerks of the collectors of the revenue; the President has not been disposed to assert any such power, so far as I know or believe. He has never directed any person to be removed from any office, nor has he directed any person to be appointed or reappointed. I do not consider that I am bound to admit or deny that I have had private correspondence with the President or the Secretary of the Treasury, on this or any other subject. If requested by the commissioners, I have no objection to state why I should not now consent to the reappointment of Mr. Bleecker as a clerk in this department.

P.

TREASURY DEPARTMENT, *April 5, 1841.*

SIR: In consideration of the circumstances mentioned in your letter of the 1st instant, I deem it proper to authorize you to furnish the new custom-house plainly and substantially, using so much of the old furniture as may be convenient, and taking care to exercise proper economy in the matter.

Very respectfully,

T. EWING,
Secretary of the Treasury.

EDWARD CURTIS, Esq., *Collector, &c.*

Q.

CUSTOM-HOUSE, NEW YORK, *April 7, 1841.*

SIR: I have received your letter of the 2d instant, transmitting to me a communication made by my predecessor, Mr. Hoyt, to Mr. Woodbury, dated the 12th December last, accompanied by a schedule and estimate of the cost of furniture required for the new custom-house. I am now directed to examine the subject, and report whether all the articles specified will be absolutely required, and whether the prices stated are reasonable.

The whole of the furniture specified in the schedule will be required to furnish the several departments of the custom-house, exclusive of the rooms, ten in number, in the third story of the building. In these rooms, all of which will be occupied, the old and dilapidated furniture now in use may be placed. Some of it is fifty years old, and none of it was ever fit or appropriate for such a building as the new custom-house.

In addition to the articles mentioned in that schedule, some little expense must accrue, to pay for cases, shelves, &c., in the upper stories of the building, for the safe keeping of papers and books; and some iron railing will be required, in suitably arranging the principal offices for the convenient transaction of business.

I do not find, upon inquiry, that the prices stated in the schedule are

much out of the way, but I do not expect to employ the person who made out that estimate, and have no doubt I shall save something by employing other persons.

It will be seen, by reference to the correspondence between Mr. Frazee, the architect, and Mr. Woodbury, that after Mr. Frazee furnished the late Secretary with this schedule, "made from drawings and descriptions furnished by me, [him.] and in accordance with instructions and arrangements made by yourself [Mr. Woodbury,] and the principal officers of the different departments of the custom-house," a question arose, whether Mr. Frazee's mode and plan of furnishing should be adopted, or those prepared by Mr. Bowne, the commissioner. The correspondence shows that your predecessor adopted that of Mr. Frazee, and directed him to go on with it.

I am of the opinion that this decision of the late Secretary of the Treasury ought not to be disturbed. Mr. Frazee feels a just pride as the architect of the building, and hence his consent to superintend the completion of the building and the fitting up of the furniture, without compensation after the first of May.

I must be allowed to repeat, that the insecurity in regard to fire of our present condition is daily more impressed upon me. In cloudy days there is not a room in the building in which artificial light is not required, and in the principal departments of the collector and the naval officer gas lights are daily used by the clerks. From the nature of our business, great masses of papers accumulate rapidly, and must be retained at hand for constant reference. The establishment is now a vast tinder box.

Very respectfully, &c.

EDWARD CURTIS, *Collector*.

HON. THOMAS EWING,
Secretary of the Treasury.

P. S. Since the foregoing was prepared, I have received your letter of the 5th instant. In pursuance of that instruction, and the suggestions of this letter, I shall forthwith proceed to furnish the new custom-house.

CUSTOM-HOUSE, NEW YORK, *April 23, 1841.*

SIR: The four large stores at present occupied as a custom-house were formerly rented by the United States, paying therefor an annual rent of four thousand dollars each, and the taxes, amounting in addition to some four hundred dollars. Last year Mr. Hoyt rented the same stores by the month, at the rate of three thousand dollars rent per year.

The universal custom in this city is to rent all tenements from 1st May to 1st May following. I have kept on foot a negotiation with Mr. David Low, who owns two of these stores, and has charge of the other two, ever since I came into office, with a view to continue our occupation of these buildings, paying rent by the month, and with the right to quit when it suited us to go into the new building. Having recently obtained authority to finish the new custom-house, I was the more anxious to rent the stores by the month, but Mr. Low seems to well understand two things: first, that we cannot move into the new building on the 1st May; and, second, that it is out of the question to quit his stores and go to other tene-

ments for the period to intervene between the first of May and the time when the furniture will enable us to go into the new custom-house. He has, therefore, obstinately declined renting the stores by the month, and has insisted upon our taking them for the year, or not at all, and at the same rent paid last year.

Yesterday, upon threatening to do the impossible thing of moving into other stores, which perhaps might or might not be obtained, he finally came to this : that we might take two of the stores for one year at the same rent as last year, and the other two for three months, at the like rate per annum, and to pay taxes instead of the United States as last year. I gave him to understand that I would accede to this proposition, for in truth we can do no better, under the circumstances in which we are placed.

Mr. Storm, who has taken the contract to furnish the custom-house, will put on 40 or 50 hands to the work ; and yet he will not probably complete the furniture so that we can move in much before the month of August ; and the physicians tell me there must be three months of summer heat upon the new custom-house, before its walls will be dry enough to be safely occupied.

We shall, therefore, pay for two of the stores no longer than we occupy them ; and as to the other two, which will be vacant after the 1st of August, and on our hands, I hope either to re-let them to others, or to use them in lieu of some other stores now used by the United States. Had the work of furnishing the new custom-house been commenced, as well it might have been, last winter, then we should not have been at the mercy of our landlord.

Having done the best I can for the Government, and acted in this as if it were my own affair, I see no way but to submit to the necessity of our condition with Mr. Low. The annual rent is greater than it ought to be, or would be to an individual as an occupant, and he puts upon us two stores nine months longer than I would have hired them, though they may not be lost to us ; and, if I could have devised any way to have escaped his terms, I should have rejoiced to have defeated his purposes.

The Department can appreciate the facts which I have stated, and will see that I have yielded to a necessity which will probably compel its sanction to my reluctant acts.

I am, &c.

EDWARD CURTIS, *Collector.*

Hon. THOMAS EWING,
Secretary of the Treasury.

R.

NEW YORK, *April 10, 1841.*

SIR : I am directed by the Secretary of the Treasury to proceed to furnish the custom-house. The plan and style of furnishing was settled by Mr. Woodbury, the late Secretary, who approved of the drawings laid before him by Mr. Frazee, the architect, and decided in favor of his plan and style of furnishing, in preference to the views of Mr. Walter Bowne, the commissioner of the custom-house. I wish you to assist me ; for although I have made inquiry among the cabinet makers, yet I have not the time

personally to make full inquiry, nor to go through the whole operation of talking the matter through to the end with half a dozen contending mechanics. You must do this. In order that you may understand and be able to make others understand, I send you the estimate of the furniture required, made out by Mr. Horspool, and which were forwarded by Mr. Hoyt and Mr. Frazee to Mr. Woodbury. I do not feel disposed to pay the prices estimated by Mr. Horspool; indeed, from my inquiry, I do not think I shall be compelled to go up to these prices. If you cannot, however, find some one who will do the work in the most perfect manner, and with despatch, for less than Horspool asks, then he must have the contract; but you must avoid this.

You must understand that the work must be of the best quality, and with a right on my part to reject any or all of the work which the architect and myself shall consider unfit or defective.

You will call the manufacturers to the new custom-house, and there with them wait upon Mr. Frazee, who will exhibit the plans and drawings of the furniture to be made.

Under his directions and superintendence, and to his satisfaction, the whole work must be done, as to quality of wood and workmanship; and it must be done in the most expeditious manner consistent with good workmanship.

When you are prepared with any man or men with whom you think, upon the whole, it will be most prudent to contract for all the work, or a portion of it, bring the men to me, and, if I am satisfied with the prices, as I presume I shall be satisfied with your judgment, I will close the contract.

For your services in this matter I will pay you any reasonable charge. Let me hear from you forthwith.

Very respectfully, yours, &c.

EDWARD CURTIS.

Mr. JOSEPH HOUGH.

S.

NEW YORK, *April 20, 1841.*

SIR: In compliance with your request in your letter to me of the 10th instant, I have made inquiry among the cabinet makers, and have finally selected Mr. Abraham Storm, as one likely to give satisfaction, both as to style of work and economy in expense, and have his estimate for furnishing the new custom-house, which I herewith hand you.

This estimate is made on the list and description of articles, as made by Mr. Frazee. If this estimate should be found satisfactory, Mr. Storm is ready to commence work at once, with sufficient help to complete the job in the shortest time possible.

Any variation from the list and description, as given by Mr. Frazee, will be done at the same relative cost.

Very respectfully,

J. HOUGH.

Hon. EDWARD CURTIS.

T.

Articles of agreement between Edward Curtis, collector of the port of New York, of the one part, and Abraham Storm, of the city of New York, cabinet maker, of the other part.

It is agreed as follows :

First. The said Abraham Storm agrees to furnish the new custom-house, in the city of New York, with furniture, according to the description and at the prices contained in the schedule hereunto annexed.

Second. The said Abraham Storm agrees that the said furniture shall be composed of the very best materials and workmanship.

Third. The said Abraham Storm agrees that the said furniture shall be manufactured in conformity with the plans, drawings, and directions of Mr. Frazee, the architect of the custom-house.

Fourth. The said Edward Curtis, the collector, reserves to himself the right to dispense with any portion of the work contained in the annexed estimate ; also, the right to vary from the said estimate ; and, in case of variation, the prices of the substituted work are to conform, as near as may be, to the prices of the within estimate, according to their relative value.

Fifth. The said Edward Curtis, the collector, reserves to himself the right to reject any portion of the said work which, in his opinion, and in the opinion of Mr. Frazee, the architect of the custom-house, shall be deficient in point of form, material, or workmanship.

Sixth. The said Abraham Storm agrees to proceed immediately with the manufacture of the said furniture, and to complete the same with all the despatch which is consistent with a faithful execution of this contract.

Seventh. The said Edward Curtis, the collector, agrees to make payment to the said Abraham Storm, according to the annexed estimate and the terms of this contract, so fast as the said furniture, or any portion thereof, shall be delivered and approved of by the said Edward Curtis, the collector, and Mr. Frazee, the architect.

In testimony whereof, we have hereunto set our hands and seals, this 24th day of April, A. D. 1841.

EDWARD CURTIS, *Collector*. [L. s.]
ABRAHAM STORM. [L. s.]

Sealed and delivered in presence of—
GEORGE CURTIS.

SCHEDULE.

<i>Surveyor's room in basement.</i>		
6 large mahogany book cases, filled with partitions, with doors, 6 feet 6 inches long and high, each	\$98 - - - -	\$588 00
8 large mahogany book cases, 13 feet long, each	\$192 - - - -	1,536 00

SCHEDULE—Continued.

<i>Surveyor's office—continued.</i>		
4 large mahogany writing desks, 6 feet 6 inches long, with falls, book case below, with separate partitions for books, each \$68 -	\$272 00	
4 large mahogany writing desks, 12 feet long, to go on counters, each \$92 - -	368 00	
4 large mahogany writing desks, 10 feet long, each \$75 - - - -	300 00	
8 mahogany counters, with book cases under, with separate partitions for books, each \$72	576 00	
		\$3,640 00
<i>Surveyor's private room.</i>		
3 large mahogany book cases, 10 feet long, filled with partitions, with doors, &c., in front	435 00	
1 mahogany desk to sit to - - -	45 00	
1 mahogany table, 5 feet long, 3 feet wide, with drawers in frame, cloth on top - -	25 00	
		505 00
<i>Naval office on principal floor.</i>		
3 large mahogany double cases, 6 feet, with writing tables and book cases underneath, with separate partitions for books, fronting on both sides, each \$90 - - -	270 00	
3 large mahogany desks, double, 9 feet long, with drawers on each side, top covered with cloth, each \$81 - - - -	243 00	
2 large mahogany book cases, 14 feet long, 11 feet high, filled with pigeon holes, showing 12 doors in front, with suitable case and cornice, each \$396 - - - -	792 00	
6 large mahogany book cases, 6 feet long, 11 feet high, filled with pigeon holes, with 6 doors in front and writing table below, with drawers, top covered in cloth, each \$192 -	1,152 00	
		2,547 00
1 large book case, mahogany, same as above, but 9 feet long, with 8 doors above -	290 00	
<i>Receiver's room on principal floor.</i>		
3 large book cases, as above, 6 feet long, each \$194 - - - -	582 00	
4 mahogany tables, with drawers, top covered in cloth, 5 feet long, 3 feet wide, each \$25 -	100 00	
2 writing desks (low) to sit to, each \$45 -	90 00	
1 mahogany counter, 40 feet long, with panels front, rear filled with drawers - - -	270 00	
		1,332 00

SCHEDULE—Continued.

<i>Cashier's room on principal floor.</i>		
1 mahogany counter, 30 feet long, with drawers, &c. - - - -	\$195 00	
1 large book case, 13 feet long, as above described, but with 12 doors - - -	396 00	
1 large book case, 6 feet 6 inches long, with 8 doors - - - -	220 00	
1 mahogany writing desk, 4 feet long, with full book case below, with separate partitions for books - - - -	45 00	
		\$856 00
<i>Collector's room on principal floor.</i>		
2 mahogany book cases, as above, 6 feet long, 6 doors, each \$192 - - - -	384 00	
2 desks to sit to, each \$45 - - - -	90 00	
1 desk, with chair, for collector - - - -	75 00	
		549 00
<i>Three rooms on principal floor, each—</i>		
1 large mahogany book case, as above, 6 feet long, 6 doors - - - -	192 00	
2 large mahogany tables, 5 feet long, 3 feet wide, with drawers in frame, top covered with cloth, each \$25 - - - -	50 00	
Three rooms, each - - - -	242 00	726 00
<i>Eastern side of rotundo, principal floor.</i>		
2 large mahogany book cases, as above, 6 feet long, 6 doors, each \$192 - - - -	384 00	
2 large mahogany desks (low) to sit to, each \$45 - - - -	90 00	
		474 00
<i>Rotundo in centre.</i>		
1 mahogany octagon book case in centre, 8 feet high, 6 feet in diameter, with proper cornice, doors, cells, &c. - - - -	245 00	
20 large circular mahogany desks, 5 feet long, with drawers, book case below, with partitions for books, each, \$77 - - - -	1,540 00	
		1,785 00

SCHEDULE—Continued.

<i>Auditor's two rooms on second floor.</i>			
12 large mahogany book cases, 6 feet long, 11 feet high, filled in with pigeon holes, with 6 doors in front, and writing table below, with drawers in frame, cloth on top, each \$192 -	\$2,304 00		
4 large mahogany book cases, 14 feet long, 12 doors each, each \$396 - - -	1,584 00		
1 large mahogany book case, 9 feet long, 8 doors - - -	290 00		
1 large mahogany table, 9 feet long, 4 feet 6 inches wide, with drawers in frame, cloth on top - - -	45 00		
6 large mahogany double desks, 6 feet long, with frame on top, with falls, each \$70 -	420 00		
6 large mahogany double desks, with drawers on each side, top covered with cloth, each \$80 - - -	480 00		
4 mahogany tables, 6 feet long, 4 feet 6 inches wide, top covered in cloth, each \$35 -	140 00		
			\$5,265 00
<i>Four rooms in second story, each—</i>			
1 large book case, as above, 6 feet long, 6 doors	192 00		
2 mahogany tables, with drawers in frame, cloth on top, 5 feet long, 3 feet wide, each \$25	50 00		
Four rooms, each - - -	242 00		968 00
Amount - - -			\$18,555 00

U.

WASHINGTON, June 8, 1842.

We the undersigned, do certify that we have been acquainted with Mr. Joseph Hough, of the city of New York, for many years past, and do not hesitate to bear our testimony to his high character for integrity, intelligence, and general business habits and capacity.

SILAS WRIGHT, JR.
SAMUEL S. PHELPS.
WILLIAM SLADE.

V.

WASHINGTON, June 8, 1842.

SIR : Understanding that testimony has been taken, before the committee of which you have the honor to be chairman, touching the furnishing of the New York custom-house, I have to request that you will be kind enough either to state to me the substance of such testimony, or exhibit to me the testimony itself, to the end that I may take such steps as may be deemed necessary, on the part of my brother, the present collector, in case it shall appear that he is in any way implicated by such testimony.

I have the honor to be, very respectfully, your obedient servant,
GEORGE CURTIS.

HON. R. W. THOMPSON,
Chairman of Select Committee H. R.

W.

COMMITTEE ROOM, June 8, 1842.

SIR : Your letter of this morning, requesting me to inform you of the substance of the testimony taken before the committee of which I am chairman, in relation to the furnishing of the New York custom-house, or requesting a personal examination of it, has been laid before the committee, and I am authorized to say that an opportunity will be very cheerfully afforded you of making such examination.

The committee are exceedingly desirous of understanding truly all the circumstances connected with their investigation, and will afford all proper means of a full development of them.

I am, very respectfully, your obedient servant,

R. W. THOMPSON, *Chairman.*

GEORGE CURTIS, Esq., *Present.*

X.

COLLECTOR'S OFFICE, NEW YORK, May 30, 1842.

SIR : Mr. Storm, the maker of the mahogany furniture for the collector's office, the naval office, the surveyor's office, and the various apartments of the custom-house, has delivered all the furniture, with the exception of some minor articles, and has this day delivered to me his final bill, which I forward to the Department.

Having seen it stated that no authority has been given to furnish the custom-house, except a simple order to the collector to furnish the building "plainly and substantially," I will advert to the circumstances relating to this subject.

This work has been done under the contract entered into by me with Mr. Storm, on the 24th of April, 1841, in pursuance of the correspondence on this subject, consisting of the letters of your predecessor of the 2d and 5th of April, and of mine to him of the 1st and 7th April, 1841; reference being had also to the schedules and estimates of furniture (amounting to about nineteen thousand dollars, by the estimate of Mr. Horspool) transmitted to me by the Department in the letter of the 2d of April. The contract gives to Mr. Frazee, the superintendent and architect, such control over the

subject as he claimed, and I considered him possessed of, and entitled to, by the terms of the letter of the Secretary to Mr. Frazee, of the 3d of March, 1841, enclosing a copy of his letter of that date to Walter Bowne, commissioner, "continuing Mr. Frazee in the office of superintendent and architect until the finishing and *furnishing* of the respective rooms shall have been completed;" and stating, also, "that it is desirable that Mr. Frazee's plans for the interior arrangements of the building should be carried into effect, so far as regards the fly-doors, furniture, and painting of the iron work."

That the late Secretary well understood that I did not intend to take upon myself the powers delegated to Mr. Frazee, as superintendent and architect, in respect to the furnishing of the building erected by him, is apparent from the tenor of the correspondence; and how I understood the authority of the letter of the 2d of April is manifest by the postscript to mine of the 7th of April. His letter of the 2d of April was written before mine of the 1st was received by him, and these letters crossed in the mails.

I have always considered myself restricted, as to payments, to the amount of the contract; and that any changes which the architect might adopt in the furniture, or whatever his plans might be, the compensation to Mr. Storm could not exceed the sum stated in the contract; and so I supposed the matter to be understood both by the architect and Mr. Storm, until after the naval office was furnished, when I learned that material changes, calculated to enhance the expense beyond the contract, had been ordered by the architect and complied with by Mr. Storm, and additional articles ordered to be made. I then called upon Mr. Storm, and regretted to find that it was too late to retrace his steps in respect to these modifications, and in regard to the additional furniture; and that these modifications had been adopted in the furniture already delivered, and in respect to that portion also which was not yet finished. I notified him, however, distinctly, that I had no power to exceed the maximum compensation in the contract, and that the furniture must be delivered at his risk, for any excess beyond the contract aggregate. At different times, as the work has progressed, Mr. Storm has received payments, and the full amount provided for in the contract has been paid. You will see that his account exceeds this sum by several thousand dollars—the excess is referrible to an increase in the dimensions and number of articles of furniture originally contemplated to be required, and material modifications in the style and plan of the furniture, and chiefly that of adding glass doors to all the cases, and brass railing to the tops of the desks. In my letter of the 16th of February last, I advised you, by transmitting a copy of correspondence between Mr. Frazee and myself, that with regard to the iron standards on which the desks and cases are secured, I have had no agency or responsibility; this matter has, with the mason work, iron railing, carpenters' work in making the fly-doors, other wood work of the building, and the painting and bronzing, been conducted by the architect since the 3d of March, 1841, and, of course, without my interference. The apartments of the naval officer and the surveyor are provided with such articles of furniture as those gentlemen thought requisite and proper; and the whole work has been done in the most perfect manner, in respect to materials and workmanship. No work can be more substantial; and, though not so plain as it might have been, is as plain as is consistent with

the style of the building in which it is placed. But you have seen it very recently, and can judge of the fitness of its character and appearance. I know of no candid person who regards it as inappropriate. Such of the old furniture as is fit is in use.

I am, sir, very respectfully, your obedient servant,
EDWARD CURTIS, *Collector*.

Hon. WALTER FORWARD,
Secretary of the Treasury.

P. S. To evince the opinion of the merchants dealing with the custom-house, I send a statement, signed this morning, by fourteen among the most eminent of the importers and ship-owners. The signatures might have been extended to hundreds. No person will dissent from this expression, after an examination of the furniture. It is submitted as evidence that the furniture is appropriate, and not extravagant.

E. C.

Y.

JUNE 17, 1842.

DEAR SIR : I am in trouble in regard to money matters ; and unless I can get some from you, I shall be compelled to close my business, for to meet my liabilities I cannot. I therefore hope you will do something in the matter this week. I have been threatened to be prosecuted if I don't pay this week. Persons are clamorous ; they think that, as I have been to work for the Government, I must have money. I have rendered to you a statement of all the money paid out by me for materials and labor on the custom-house furniture, which amounts to \$22,145 18 ; part of this is borrowed, and now due. I do hope you won't let me sink now, for what is coming to me, after having obtained some credit by the contract. Any thing that can be done, even at the greatest sacrifice, rather than have my credit injured, I will submit to.

Respectfully, yours,

ABRAHAM STORM.

Mr. EDWARD CURTIS.

P. S. The statement of my disbursements, which I have sent you, can be sustained by my bills, my books, and my oath. I ought not to be ruined with the other mechanics, whom Dwight is persecuting to their ruin.

Z.

MAY 12, 1842.

SIR : The copy I gave of Mr. Woodbury's letter to Walter Bowne Esq., was written here from memory, as I had no copy of that letter with me. My design was to embody Mr. Woodbury's intentions fully, as relates to the *making* of the fly-doors, furniture, &c., as well as the *arranging* these things, because I knew it was the intention of Mr. Woodbury that these things should be *made* or *constructed* according to my designs—as also the bronzing of the iron work ; for the bronzing was one of the items in dispute, and I knew Mr. Woodbury agreed with Mr. Hoyt and myself in relation to that thing. Messrs. Coe and Moore, the naval officer and surveyor, had also reported in favor of having the iron work bronzed.

I beg you will excuse any discrepancy I have made in regard to the exact wording of the copy I made entirely from memory ; and I sincerely ask your most deliberate consideration upon the justice of our accounts rendered.

I will, if necessary, call on Mr. Woodbury, and get a statement from him, as to what were his precise intention and purpose in the said letter to Mr. Bowne, of March 3, 1841.

Your very obedient servant,

JOHN FRAZEE.

HON. MR. FILLMORE.

AA.

NEW YORK, *June 10, 1842.*

SIR : Mr. George Curtis, my brother, has returned from Washington this evening, and stated that you wished to hear from me in explanation of a remark in my letter to the Secretary of the 7th of April, 1841, to the effect that Mr. John Frazee, superintendent and architect of the new custom-house, had offered to render his services, after the 1st of May, 1841, without compensation.

Mr. Frazee did make a communication to me, that, after the 1st of May, 1841, he would serve, gratuitously, until the furnishing and finishing of the custom-house was completed. The communication was made some time in March, 1841, and at the same time Mr. F. stated, in conversation, that if paid for that time (a few months) during which Mr. Bowne kept him out of his pay, he was willing to serve three or four months for nothing, for the sake of having the furniture conform to his ideas of propriety, and to have the building finished completely and properly.

It was then thought that every thing could be made ready for occupation some time in July, 1841.

I was wholly uninformed as to the length of time his services would be required, and I neither had, nor professed to have, any power to treat with Mr. Frazee on the subject, his appointment as superintendent and architect being derived from the Secretary.

Subsequently, and when it was found that the services of Mr. Frazee were required for a much longer period than was anticipated, he sometimes adverted to the subject in conversation, and stated that he had expected to lose three or four months' time, but he could not afford to lose more time ; that he was poor, and unable to work for nothing.

It is proper for me to add, that I merely communicated to the Secretary the suggestion of Mr. Frazee, and that no notice was taken of it by the Department, according to the best of my recollection.

Mr. Frazee was a stranger to me when I became collector. I now know him to be a poor man, and utterly destitute of all property or means, having accumulated nothing. He is an artist of great merit, and the building erected and completed under his superintendence is the finest structure on this continent, and must endure for ages.

I am, sir, very respectfully, your obedient servant,

EDWARD CURTIS.

HON. R. W. THOMPSON,

Chairman Select Committee H. R.

BB.

Articles of agreement made this 4th day of January, 1837, by and between Walter Bowne, Benjamin Ringgold, and Daniel Jackson, commissioners on the part of the Government of the United States, for the building of a custom-house in the city of New York, of the first part, and John G. Tibbetts, of the city of New York, blacksmith, of the second part, witnesseth : That, for and in consideration of the payments hereinafter stipulated to be made to the party of the second part, by the parties of the first part, commissioners, as aforesaid, the said party of the second part doth hereby covenant and agree, to and with the said parties of the first, and their successors, that he will furnish, make, prepare, and finish, of wrought and cast iron, all the doors, complete, with hinges, bolts, and locks, (the locks such as may be required, agreeably to specification,) window frames, sashes and shutters, railing for the stairs and galleries, holdfasts, cramps and chains, grates and gratings, and all other iron work required for the building ; and the said iron work is to be constructed according to the drawings, specifications, and directions, which may from time to time be given by the superintendent of said building ; and that all the iron work shall be delivered within a reasonable stipulated time, given by the said superintendent for preparing the same, free of any expense, at the site of the said custom-house, and shall be subject to the inspection, approval, or rejection of the said superintendent ; and in case of any part being rejected, the same to be removed, without delay, from the site of the building, and to be replaced with others fully approved in their stead, at the expense of the said party of the second part ; and the said parties of the first part, commissioners as aforesaid, do covenant and agree that they will pay unto the said party of the second part the sum of eighteen and one-half cents per pound for all the said iron work, so required throughout, and which shall be weighed at the building when delivered and approved. And the said parties of the first part, or their successors, commissioners as aforesaid, agree to pay unto the said party of the second part, when work to the value and amount of one thousand dollars, or upwards, is delivered and approved, eighty per cent. on such sums, from time to time, until the whole work shall be completed, and then to pay the balance of twenty per cent. on the certificate of the superintendent, that all the aforesaid work is finished to his satisfaction. And it is further mutually agreed, that in case of failure of the said party of the second part to furnish and deliver the said iron work, as hereinbefore specified, that it shall and may be lawful for the said parties of the first part, or their successors, to declare this contract forfeited, and to procure the said iron work to be made by some other person or persons, at the cost and charges of the said parties of the second part. And for the faithful performance of all which agreements, the party of the second part doth hereby bind himself and his heirs in the penal sum of two thousand five hundred dollars, liquidated damages. In witness whereof, the parties hereto have set their hands and seals, the day and year first above written.

JOHN G. TIBBETTS. [L. s.]
WALTER BOWNE. [L. s.]
BENJ. RINGGOLD. [L. s.]
DANIEL JACKSON. [L. s.]

Witness : WM. W. SWAN.

A true copy : W. S.

A security bond for five thousand dollars, by three respectable and responsible persons, was taken for the faithful performance of the above contract.

W. S.

COMPTROLLER'S OFFICE, *April 16, 1842.*

A true copy, from the one on file in this office.

J. BARTRAM NORTH, *Clerk.*

CC.

NEW YORK, *April 13, 1842.*

DEAR SIR: At the request of Mr. Tibbetts, I have examined the minutes of the proceedings of the former commissioners of the custom-house, and find it there entered, that several proposals had been received for doing the iron work of the new custom-house; that the proposal of John G. Tibbetts, at 18½ cents per pound, was the most favorable, and a resolution to contract with him, &c. The contract was executed, and bonds for security given by him, &c. I cannot find the *proposals* of other applicants; they do not appear to have been preserved.

Respectfully, yours,

GEO. F. TALMAN,

Commissioner New Custom-House, N. Y.

J. FRAZEE, Esq.,
Washington City.

TREASURY DEPARTMENT, *March 26, 1842.*

SIR: In reply to your note of to-day, I have to state that, on the 6th April, 1841, G. F. Talman was appointed commissioner and disbursing agent to pay off the balance of claims due for materials and work done on the the new custom-house building in New York, and he was allowed a commission of one per cent on the money appropriated by Congress. These disbursements have been made, and his accounts have been rendered and adjusted at the Treasury, on the 30th April last. There is no person now acting as commissioner on the building of the custom-house at New York.

With great respect, your obedient servant,

W. FORWARD.

HON. GEORGE POINDEXTER, *Washington.*

DD.

NEW YORK, *April 10, 1841.*

SIR: In compliance with your request, I submit an estimate for painting and bronzing the iron work of the New York custom-house.

For the sum of four thousand three hundred and fifty dollars I will furnish the materials and execute the painting and bronzing of said iron work, in manner as follows:

The iron work of the first and second stories to be finished with gold bronze. The sashes and shutters to be well painted with four coatings, finished to a fair surface, and to have two coats of varnish after the gold is put on. The gallery and stair railings to be finished in the same style. The doors to have eight coatings, and each coat rubbed down to a smooth surface; then bronzed, and finished with two coats of best copal varnish, well rubbed down. The iron work of the basement and attic stories to be painted only, in imitation of light bronze. The railings of the porticoes and areas to be well painted, and finished with copper bronze. The whole work shall be done in the best possible manner, and to your entire satisfaction.

Truly, yours,

JOHN HODGKIN,
Painter, 378 Broome street.

Mr. JOHN FRAZEE.

Accepted the above proposal of Mr. Hodgkin, and have agreed with him that he shall supply the materials and do the above-mentioned work upon the new custom-house, in the manner and upon the terms of price stated in his proposal.

JOHN FRAZEE,
Superintendent and Architect.

EE.

NEW CUSTOM-HOUSE, NEW YORK, *January 25, 1842.*

SIR: I have received your letter of the 20th instant, with a copy of one from the chairman of the Committee of Ways and Means, upon the subject of the difference in amount between my estimate of June last and the one submitted in December, for completing this building.

With my estimate, made December 3, I handed our commissioner a written statement, explaining the causes for the large additions in this estimate, and desired that the explanation and estimate might be forwarded together to the Treasury Department. But Mr. Talman seemed to think the explanation unnecessary, observing that if any explanation should be required, it could easily be furnished at any time when called for.*

What additions entire, and on what items of work have additional expenses been made upon the estimate of December, may easily be seen by comparing the two estimates together. Why these additions were made, I will now proceed to show. Annexed is a list of the principal additions, and I will explain, with reference to each number, beginning with No. 1. Here is an addition of \$1,832 40 upon this item, and which consists chiefly in carpenters' work, in making pine cases, shelvings, and drawers for the basement offices and rooms of the attic and upper lofts. Nothing of this was contemplated by me when making the estimate in June. I had supposed that all the cases, &c., whether made of mahogany or pine, would be furnished by the cabinet maker. Subsequently, however, it was thought

* Mr. Talman is now absent from this city.

best, both upon the ground of economy and expediency, by the collector and myself, to let our carpenters make all the pine cases, drawers, &c., above mentioned.

No. 2. Here the sum of \$6,650 above the former estimate, arises from having the stands which support the desks, tables, and side cases, throughout the first and second stories, made of iron, and taken into the estimate for the building, instead of being put in the furniture account. It was a suggestion of mine, since the June estimate was made, to have all these stands and supports made of cast iron. It met with the approval of the collector and other officers of the customs, and now, since the work is done, it is highly approved and admired by every one.

No. 3. The sum of \$708 for patent springs on which to revolve the fly-doors, including the handles. Upon trial, we found that, in hanging the fly-doors to shut upon a rabbit, the report was so loud as would be extremely annoying in the transacting of business. For this evil I knew of no remedy but the revolving spring, in the use of which no rabbit is required to stop the door; consequently, it makes no noise or report whatever.

No. 4. Here is an addition of \$1,550 14 above the former estimate, on the article of lumber. This sum embraces all the lumber that has been and is yet expected to be used in the pine cases, drawers, &c., above stated, and was not considered in the former estimate.

No. 5. Here is \$1,300 for carpenters' work yet required in the making and completing the number of pine cases, &c., that are wanted.

No. 6. \$3,500, the amount of bills chiefly due for painting and bronzing the fly-doors, iron desk stands, table supports, &c., and the railings in the different offices. This amount also covers a great number of miscellaneous items not before mentioned, among which are the painting of the pine cases, &c., the lettering the directory signs, the labelling over the doors of the different offices, and upon the principal desks in each office, all which were not embraced in the former estimate.

No. 7. \$1,647 due the architect, in addition to the sum put down in the former estimate, that estimate not embracing any prospective pay to the architect.

No. 8. \$254 28 for carvings which I deemed necessary upon the encasements to the fly-doors at the principal entrances to the building; and No. 9 is \$90 16 for large glass lights over these and the large middle fly-doors. These items should have been in the former estimate, but somehow they were entirely overlooked.

No. 10. \$500 added upon the item of contingent expenses.

The foregoing sums amount in all to \$18,031 98. The difference between the two estimates is \$18,155 15. There are additions upon several items of work which I have thought it unnecessary to extract merely for the purpose of making the two amounts square precisely. Trusting the above explanation will be deemed sufficiently full and satisfactory, both to yourself and to the Committee of Ways and Means, I submit the same for your consideration and approval.

I am, with due respect, your very obedient servant,

JOHN FRAZEE,

Architect and Superintendent.

Hon. WALTER FORWARD,

Secretary of the Treasury.

List of items copied from the estimate of expenses for finishing the new custom-house, New York, made December 3, 1841, by the architect.

No. 1. Amount due to carpenters, stonecutters, masons, and laborers, as per labor pay list	-	-	-	\$3,070 40
Remarks. In the estimate of June, 1841, the amount for carpentry and other work is \$838; lumber, \$400	-	-	-	1,238 00
Sum additional	-	-	-	1,832 40
No. 2. John G. Tibbetts's bill for iron work	-	-	-	\$8,500 00
Rem. For iron work in the June estimate	-	-	-	1,850 00
Sum additional	-	-	-	6,650 00
No. 3. J. Stone's bill, for door-springs and handles	-	-	-	\$708 00
Rem. Not in the estimate of June.				
No. 4. Amount of bills for lumber \$1,350 14; for lumber yet wanted, \$600	-	-	-	\$1,950 14
Rem. For lumber in the estimate of June	-	-	-	400 00
Sum additional	-	-	-	1,550 14
No. 5. For carpentry work yet required in making pine cases, &c.	-	-	-	\$1,300 00
Rem. Not in the June estimate.				
No. 6. Amount of bills for painting and bronzing fly-doors, desk stands, railings, and a variety of other items	-	-	-	\$3,500 00
Rem. Not in the June estimate.				
No. 7. One year's pay due the architect	-	-	-	\$2,817 00
Rem. In the estimate of June is	-	-	-	1,170 00
Sum additional	-	-	-	1,647 00
Nos. 8 and 9. Carving for the encasements to fly-doors, \$254 28; and glass lights for said doors, \$90 16	-	-	-	\$344 44
Rem. Not in the June estimate.				
No. 10. Contingent expenses, \$1,000. Rem. In June estimate is \$500	-	-	-	\$500 00
Making the total amount of all the additions, together	-	-	-	18,031 98

J. FRAZEE,
Architect and Superintendent.

FF.

NEW YORK, June 4, 1841.

SIR: I have the honor to enclose, herewith, a statement and estimate of the work and expenses necessary for the completion of the new custom-house in this city, made by Mr. Frazee, the architect and superintendent.

The appropriation made at the last session of Congress has been expended, as will appear by my vouchers and accounts, forwarded to the First Auditor of the Treasury. It may be proper to remark that the last appropriation did not provide for any of the items of the present estimate, being founded on expenditures that had been made at the time of the estimate, without any reference to painting and bronzing the iron work. The fly-doors are rendered necessary by the weight of the iron doors, making them unfit for constant use. I have not deemed myself authorized, as commissioner, to make contracts for the performance of any of the work mentioned in said statement; but a part of it has already been done, and the remainder commenced, and now in progress, under the order and direction of Mr. Frazee, the architect and superintendent, who was authorized so to do by the late Secretary of the Treasury, upon condition that the payments should be made after an appropriation by Congress. I shall be pleased to give any further particulars or explanations that the Department may require.

I have not yet been able to obtain definitive propositions from the owners of the land adjoining the new custom-house, on the eastern side, but expect to be able to obtain them within a few days.

I have the honor to remain your most obedient servant,

GEO. F. TALMAN.

Hon. THOMAS EWING,
Secretary of the Treasury.

Estimated expenses for completing the new custom-house, New York.

For carpentry and other work in constructing the casements and fly-doors at the principal entrances, and also the fly-doors for the entrances to all the public offices of the building	\$1,238 25
Plumbers' bill rendered, \$104 32; plumbers' work to do, \$50	154 32
Five months' pay due the architect and superintendent	1,170 00
Contract with John Hodgkin, for furnishing the materials and painting the iron work throughout the interior and exterior of the building, and bronzing the iron doors, corridors, railings, sashes, and shutters of the first and second stories	4,350 00
For covering with a solution of zinc the iron trellis work over the hot water pipes, to prevent corrosion—4,320 lbs. at 6 cents per pound	259 20
Orlando Gray's bill rendered, for painting and painting materials	76 35
Bills rendered for stonecutting	244 00
For stonecutting yet to be done, in preparing the large tablet on the Pine street front, and cutting letters thereon, trimming out the jambs of the attic windows, and forming a drip on each sill, and other small jobs	175 00

For the iron railings required in the principal offices, (in the place of counters,) to separate the public from the clerks' line of desks - - - - -

\$1,850 00

Contingent expenses, say - - - - -

500 00

\$10,017 12

JUNE 1, 1841.

Estimated expenses for finishing the new custom-house, New York.

Amount due to carpenters, stonecutters, masons, and laborers, as per <i>labor pay list</i> - - - - -	\$3,070 40
To pay contract with John Hodgkin, for painting and bronzing the iron work of the building - - - - -	4,350 00
To pay bills for painting and bronzing the fly-doors, iron desk stands, table stands, case stands, and iron railings in the various offices, (not under contract) - - - - -	3,500 00
To pay bill for coating with a solution of zinc the iron trellis work over the hot water pipes - - - - -	288 00
To pay bill for patent springs and handles for the fly-doors - - - - -	708 00
To pay bill for plumbing - - - - -	104 32
To pay bills for lumber - - - - -	1,350 14
For lumber yet wanted - - - - -	600 00
To pay bill for hardware - - - - -	182 78
For carpenters' work yet wanted, in making pine cases (for papers) in the upper stories, and other fixtures - - - - -	1,300 00
To pay bill for iron work - - - - -	8,500 00
One year's pay due the architect - - - - -	2,817 00
Gallier & Murphy's bill for carving - - - - -	254 28
Bill for glass lights - - - - -	90 16
Bill for stationery - - - - -	22 19
Bill of sundries—pails, brooms, brushes, soap, oil, &c., for the building - - - - -	35 00
Contingencies - - - - -	1,000 00
	<hr/>
	\$28,172 27
	<hr/>

GG.

COLLECTOR'S OFFICE,
New York, November 9, 1841.

GENTLEMEN: I have received a copy of your order of the 8th instant, requesting me "to furnish copies of the contracts for the furniture, and also for the railings and other iron work of the New York custom-house, together with a statement of what amounts have been paid for the same, and out of what fund the same has been drawn."

I have the honor to state, in reply, that no contract has been made or entered into by me for "railings or other iron work of the New York custom-house," and no account has been paid by me for any such work or materials, out of any fund.

I transmit, herewith, a copy of a contract for furnishing the new custom-house, dated the 24th day of April, 1841. This contract was entered into in pursuance of instructions from the Department of the Treasury, and the sum of \$7,000 has been paid on account, and charged as expenses incidental to the collection of the revenue, to the fund derived from the fees and emoluments of the collector, &c.

The subject of furnishing the New York custom-house was, by a former Secretary of the Treasury, committed to the charge of John Frazee, architect of the custom-house, whose plans, drawings, and descriptions of the furniture, were submitted to and adopted by the Department.

Mr. Frazee's schedule and estimate of the cost of the furniture were transmitted to me by the late Secretary of the Treasury, and are the same which form the schedule annexed to the contract now transmitted to you, with this difference only—that the contract prices are a few hundred dollars less, in the aggregate. By virtue of the right reserved to the collector and John Frazee, the architect, to reject and vary the schedule, the architect has made variations to a considerable extent, as I am informed; and I directed, immediately after the making of the contract, that the furnishing of the basement room should be dispensed with altogether, and the room originally designed for the use of the receiver general has been fitted up for the surveyor, instead of the basement rotundo.

The rooms in the third story will be furnished with such of the old furniture as will bear moving.

I have no means at present of determining to what extent the variations from the schedule, and the omission to furnish the basement rotundo, will reduce the total cost of the furniture; but the powers of the collector and of the architect, under the contract, will secure the Government against the payment of higher prices than shall be deemed reasonable by competent mechanics, whose advice will be sought.

I am, sir, very respectfully, your obedient servant,

EDWARD CURTIS, *Collector.*

Messrs. POINDEXTER, }
STEUART, and } *Commissioners.*
BRADLEY, }

HH.

TREASURY DEPARTMENT, June 6, 1842.

SIR: In reply to your letter of the 4th instant, I have to say that I was lately at New York, and visited the custom-house. In passing through the building, my attention was called to the furniture, including desks, &c. The work appeared to me to be very substantial, and tastefully executed.

In these matters, however, I do not pretend to any skill, and my observations at the time were so cursory that I can do nothing more than indicate the general impression made upon my mind.

I am, with great respect, your obedient servant,

W. FORWARD.

Secretary of the Treasury.

Hon. R. W. THOMPSON,
Chairman Select Committee.

The collector at New York has been instructed as requested by the committee.

II.

The undersigned, citizens of the city of New York, having been requested by the principal officers of the customs at this port, do certify our opinion, to all whom it may concern, that the furniture provided for, and now placed in the several apartments of the custom-house, is fit and appropriate; that it is of the most substantial and perfect workmanship, and not more expensive in its character than the fine building in which it is placed, and the accommodation of business, require.

SPOFFORD, TILESTON, & CO.

E. RIGGS.

DAVIS, BROOKS, & CO.

GOODHUE & CO.

BROWN & BROTHERS.

C. BOLTON, FOX, & LIVINGSTON.

JOHN GRISWOLD.

BOORMAN, JOHNSTON, & CO.

JAMES McCALL & CO.

HOWLAND & ASPINWALL.

BARCLAY & LIVINGSTON.

ANDREW FOSTER & SONS.

EBENEZER STEVENS & SONS.

F. SHELDON & CO.

DANIEL STANTON.

MAY 30, 1842.

JJ.

TREASURY DEPARTMENT, *June 16, 1842.*

SIR: I have the honor to acknowledge the receipt of your letter of the 14th instant, requesting information relative to furnishing the New York custom-house, and, in reply, would state Mr. Curtis took charge of the custom-house on the 23d March, 1841. The furniture of the custom-house has heretofore been paid for out of the "fees and emoluments of the office."

I have this day requested Mr. Curtis to furnish me with a copy of Mr. A. Storm's account for furniture, which shall be transmitted to you so soon as received.

I have the honor to be your obedient servant,

W. FORWARD,

Secretary of the Treasury.

Hon. R. W. THOMPSON,

Chairman Committee N. Y. Custom-House, Ho. of Reps.

KK.

COLLECTOR'S OFFICE, NEW YORK,

December 3, 1841, 4½ P. M.

GENTLEMEN: I send, enclosed, my answers to the 3d and 4th questions, part of a series of nine questions submitted to me on the 26th ultimo.

This evening I will draw my replies to the residue of the questions, and send them to you to-morrow, as soon as they can be copied.

I am, gentlemen, yours, very respectfully,

EDWARD CURTIS, *Collector.*

MESSRS. POINDEXTER, }
 STEUART, and } *Commissioners, &c.*
 BRADLEY, }

3. Question. Please state what amount has been paid by you for iron railing, referred to in your letter to the Secretary of the Treasury on the 7th April last; also, what amount has been paid for iron desk stands or other iron furniture for the new custom-house, and how much per pound has been paid.

Answer. Nothing has been paid by me for iron railing of any description for the new custom-house, nor for iron desk stands or other iron furniture.

4. Question. You were authorized by the late Secretary of the Treasury, in his letter of the 5th April last, to furnish the new custom-house "plainly and substantially, using so much of the old furniture as may be convenient, and taking care to exercise proper economy in the matter;" is it by this authority you have procured the new furniture recently placed in the new custom-house?

Answer. By the authority of the late Secretary, of the 2d and 5th April, taken in connexion with my letters to him of the 25th March and of the 1st and 7th of April, the contract for the furniture was made with Mr. Storm, (a copy of which you have in your possession,) founded upon a schedule and estimate transmitted to me by the Secretary, with his letter of the 2d April. I was directed to inquire whether all the articles of furniture in that schedule and estimate were required, whether the prices were reasonable, and whether some of the old furniture could not be used in the new house. All these inquiries were responded to by me, and the Secretary advised that all the articles described in that schedule would be wanted, that the old furniture would answer for the third story rooms, that the contract would be made (as it was made) at lower prices than those stated in the schedule sent to me, and that, under his letter of the 5th April, the new custom-house would be furnished with all the economy consistent with the plans of the architect, which plans had been approved by the former Secretary of the Treasury, who, by his letter of the 3d of March, 1841, to Walter Bowne, Esq., had directed Mr. Frazee, the superintendent and architect, to be continued until the building was finished and furnished, and that his plan of *finishing* and *furnishing* the building was to be adopted. The articles contracted for are the same contained in the schedule and estimates sent to me by the Department, except I have dispensed with the furniture designed for the large room in the basement story. Nobody will contend that the old furniture could have been with any propriety used in the new building, except as I propose to use it, in the 3d story. The plan of Mr. Frazee, the architect, has been followed, so far as I have had any connexion in the matter, and the furniture provided under the contract I entered into, some of which is now in the custom-house, is plain and substantial, in reference to the building in which it is placed; and proper economy has been exercised in the matter, so far as I had any control. The style of the furniture is more plain, more substantial, and

less expensive, than that found in many of the public offices at Washington. "Plainly and substantially" are relative terms, as applied to the furniture of a building, and they were used by the Secretary, in his letter of the 5th April last, in relation to the furniture of a building erected at the expense of \$1,000,000, and to stand for ages the house of the customs at the principal port of the Union.

EDWARD CURTIS.

LL.

COLLECTOR'S OFFICE, NEW YORK,
Saturday, November 20, 1841.

GENTLEMEN: I have received a copy of your order of the 18th instant, by which the collector is requested to furnish the commissioners with the authority from the Treasury Department by which he was authorized to pay the sum of \$7,000, paid on account, and charged as expenses incidental to the collection of the revenue, out of the fund derived from *fees* and *emoluments* of the collector, &c., for and on account of furniture for the new custom-house, and wheiher the payment of the said sum of \$7,000 has or has not created to that extent a deficiency in the payment of the charges by law to be made on that fund.

I have the honor to refer the commissioners, in reply to the inquiry concerning the authority to pay the said sum of \$7,000, to the correspondence between this office and the Treasury Department, copies of which are herewith transmitted, consisting of the collector's letter to the Secretary of the Treasury of the 25th March, 1841, the letter of the Secretary to the collector of the 2d April, 1841, collector's letter to the Secretary of the 1st April, 1841, the collector's letter of the 7th April 1841, the Secretary's letter of the 5th April, 1841, and the collector's letter to the Secretary of the 23d April, 1841.

I believe that the subject of the furniture is mentioned incidentally in other letters between the collector and late Secretary of the Treasury, but I have not had time to look further into the correspondence, and have nothing to add, except that, in reply to a letter from the Secretary of the Treasury of the 9th of September last, the fact of the payment of the said sum of \$7,000 was stated, and also that it had been charged to the fund derived from the fees and emoluments of the collector, &c., as an expense incidental to the collection of the revenue.

In regard to the inquiry of the commissioners, "whether the payment of the said sum of \$7,000 has or has not to that extent created a deficiency in the payment of the charges by law to be made on that fund," I have the honor to state that, so far as I can learn, the said payment has not created a deficiency, and that no deficiency exists.

The collector is entitled by law to all the fees and commissions, arising from the importations of the year, that would have accrued to him if the act of the 14th July, 1832, had not gone into effect. In that case he would have received commissions on all merchandise now free, or which, at any time during this year, have been free, that were dutiable prior to the act of the 14th July, 1832. He would also have received fees on all sums

over \$50 and under \$200 that were then bondable. When the act of the 14th July, 1832, went into operation, these bonds were allowed on each entry over \$50, whereas now there are but two bonds on all entries over \$200. Then woollen goods were entitled to bond; now the duties must be paid in cash, no matter what the amount of the particular importation.

We do not, therefore, speak of deficiency from fees and emoluments, as at the close of the year the whole amount is derived from the importations of that year; and, in the case of the \$7,000, it is not supposed that it will exceed the aggregate arising therefrom. It is, perhaps, proper to add that the 5th section of the act of the 3d March, 1841, with its proviso, is regarded as appropriating to the fund above referred to for incidental expenses a new income; therefore, the private emolument of the collector derived from the profits on the storage of merchandise in the public stores, [is] an income quite sufficient of itself, in a prosperous time of commerce, to pay the whole expense of furnishing the new custom-house in a short period. So that it is quite certain that the actual revenue derived from duties will not be diminished by the outlay for furnishing the new custom-house.

Very respectfully, your obedient servant,

EDWARD CURTIS, *Collector.*

Messrs. POINDEXTER, }
 STEUART, and } *Commissioners.*
 BRADLEY, }

Testimony of Joseph Hough.

Being sworn, deposed:

1. Question by committee. What is your occupation?

Answer. A broker.

2. Question by committee. Were you employed, in April, 1841, to make contracts for furniture for the New York custom-house; and if so, by whom were you employed?

Answer. I received a letter from Mr. Curtis on the 10th of April, of which the following is a copy, (marked R.) Annexed to the same is my reply to Mr. Curtis.

3. Question by committee. In what manner did you notify the cabinet makers that these contracts would be made?

Answer. I gave no notice whatever. Yet I made such inquiry, in relation to different cabinet makers, to make such a selection as the nature of the work would require, and deeming it better that the person selected should be able to devote his entire time to it, throwing aside his ordinary business; that, after having satisfied myself, I applied to Mr. Abraham Storm, who is considered among the first class of workmen, and, after several conversations were introduced, I submitted a list of the furniture required to make an estimate, and, finding that the estimate came within the estimate that had already been made by Mr. John Horspool, and approved by the former Secretary of the Treasury, and which I was particularly referred to in my instructions, submitted the same, with my recommendation, to Mr. Curtis.

4. Question by committee. How many cabinet makers did you consult besides Mr. Storm?

Answer. I consulted no cabinet makers. I informed myself from other sources.

5. Question by committee. Have you been accustomed to making large contracts for furniture?

Answer. I am not particularly acquainted with the article of furniture. I have been intimately acquainted with Mr. Curtis for some twenty-five years. I have been extensively engaged in business, mercantile and manufacturing, and have been extensively engaged in building machinery, and claim to have a general business knowledge. I have transacted a great deal of business with Mr. Curtis, and have been employed by him in extensive transactions, and I believe that he has the utmost confidence in me in all business matters.

6. Question by committee. Was there any understanding between you and Mr. Curtis, other than is contained in his letter of April 10, 1841, and your reply of the 20th, as to the motive he had in selecting you to make these contracts, instead of pursuing the ordinary mode of letting them to the lowest bidder?

Answer. There never was any understanding between myself and Mr. Curtis, other than what is contained in his letter and my reply above referred to. The course which was pursued was in accordance with my judgment, as to what was best to be done; that I did not consider the contract as one of such a nature as would be suitable to advertise for proposals, knowing that it must eventually undergo many alterations as to the particular articles, the quantity, and particularly the style of finish; that the head of each bureau might wish some alteration made, to suit his convenience.

7. Question by committee. Was the estimate of furniture alluded to in Mr. Curtis's letter ever, at any time, within your knowledge, submitted to any other cabinet makers than Mr. Horspool and Mr. Storm?

Answer. They were not, to the best of my knowledge.

8. Question by committee. Did you compare the prices embraced in the proposals of Mr. Storm with the prices of similar work in New York; and if so, were the same higher or lower than the customary prices?

Answer. I was satisfied that the prices were not higher than was customary for the same style of work in New York.

9. Question by committee. How long did your agency continue?

Answer. My agency consisted entirely in this—that the work should not be delayed, but that the furniture should be ready as required; which agency expired when the work was completed, about two months since.

10. Question by committee. What compensation were you paid for these services, and by whom were you paid?

Answer. Nothing has ever been said by Mr. Curtis on the subject, except what is contained in his letter of instructions, but I made up my own mind that I ought to be paid a commission of one per cent. upon the amount disbursed, which is \$25,000 or \$26,000. I have not received one cent compensation.

11. Question by committee. Do you know whether Mr. Storm has been paid; and if so, out of what fund?

Answer. Mr. Storm has been paid the amount of the original contract, which was some \$18,500; and, as I understand, under an order of the Secretary of the Treasury.

12. Question by committee. Did Mr. Storm receive no payments by the week or month, during the prosecution of the work?

Answer. Mr. Storm received payments from time to time, but never in advance of his work.

JUNE 6, 1842.

Testimony of Mr. Joseph Hough, in continuation.

13. Question. Had you any thing to do with making the contract for furniture with Mr. Storm?

Answer. Nothing more than is contained in my letter of instructions to select such person as I thought would be suitable, and to refer him to Mr. Curtis.

14. Question. Did you ascertain from Mr. Storm the prices at which he would do the work, before you referred him to Mr. Curtis?

Answer. I did, as I have before fully stated.

15. Question. Did you exhibit to him the estimate which was furnished you by Mr. Curtis, accompanying his letter of April 10; and if so, were the prices at which he agreed to do the work higher or lower than that estimate?

Answer. I showed Mr. Storm simply the list of articles to be furnished. The prices or estimate at which he proposed to furnish the articles were less by some few hundred dollars than the estimate of Mr. Horspool. My impression is that it was some five hundred to a thousand dollars under.

16. Question. Did you and Mr. Storm talk over and agree upon the prices of the work, before he went to Mr. Curtis to execute the contract?

Answer. We did not.

17. Question. State fully and particularly all that passed between you and Mr. Storm, when you first saw him after receiving Mr. Curtis's letter of April 10?

Answer. As near as I can recollect, the first question was, whether he would like to take a job of furnishing the custom-house; whether he was prepared with stock, with sufficient help, and other means requisite or necessary to carry on such a job. Mr. Storm answered generally in the affirmative. That was the substance of the conversation, as far as I can recollect.

18. Question. How many interviews or conversations did you have with Mr. Storm relative to furnishing the New York custom-house, between the reception of Mr. Curtis's letter of 10th April, 1841, and the making of the contract between Curtis and Storm?

Answer. Some half dozen. I cannot say precisely.

19. Question. Did any thing pass between Storm and yourself, either before or after the contract, upon the subject of your taking a part with Mr. Storm in the contract? and if so, state what it was.

Answer. I cannot say at what period of the negotiation Mr. Storm manifested some uncertainty as to pecuniary means, and asked me if I would like to take an interest, and furnish him with the needful. I do not recollect whether I gave him my answer at that time, but think that it

was at a subsequent interview, that I should decline having any thing to do with it.

20. Question. Can you not state positively whether this proposition was made before or after the contract was made?

Answer. It was before. I told him that he had better see some of his friends, and ascertain whether he could command sufficient means to go through with the job; and, at a subsequent interview, he told me he had succeeded to his wishes, and was ready to take the contract if he could get it.

21. Question. Between the time that Mr. Storm made his proposition of partnership and the reply which you made to it, did you see and converse with Mr. Curtis on the subject; and if so, what conversation did you have with him?

Answer. I had no conversation with Mr. Curtis upon the proposition made to me by Mr. Storm.

22. Question. You say you think you ought to be paid a commission of one per cent. on the amount disbursed for furniture for the custom-house. Will you state how often you were accustomed to examine the progress of the work: how often you visited the shop of Mr. Storm; and whether you gave Mr. Storm any directions in regard to the character of the work, the time of its execution, or any thing in relation to it?

Answer. I examined the work sometimes once a week, sometimes once a fortnight; the latter part of the time less frequently. I visited the shop of Mr. Storm as often as I inspected the progress of the work. I gave no directions with regard to the character of the work. My only duty consisted in seeing that the work was delivered as fast as they were ready to receive it. The directions in relation to the style of work were given by the architect, and he alone should be held responsible for the excess of prices over and above the estimates. The first discovery of any variation or material alteration from the original estimate was not made until after the most of the work was finished or under way; it was then discovered by the collector, on demanding a bill of what had been furnished. It was then discovered that it was too late to make any material retrenchment. The fact was, Mr. Frazee was so intent upon having the building finished and furnished to correspond in style with the building, that he seemed to have forgotten all reasonable bounds of prudence. The collector knew no more of what he was doing, either in the finishing or furnishing of the building, than a stranger. In reference to the principal items of additional expense, I would name, in the first place, the glass for the cases, cloth for the desks, the brass railing on the desks, the drapery, and some additional expense incurred by the heads of the different bureaus, to gratify their taste. I superintended the time of execution, and gave Mr. Storm directions as to the time of delivering, &c. I never knew of any variations from the original plans or estimates until the same was discovered by the collector, as before stated.

23. Question. Will you state whether you proposed to Mr. Storm to share the profits with him in the job?

Answer. I made no such proposition.

24. Question. Was Mr. Storm in the habit of making his deposites with you; and if so, did he ever overdraw, and to what extent?

Answer. Mr. Storm made me his broker during the time he was engaged in this work. There have been no overdrafts until some two months since.

25. Question. Did you, at your first interview with Mr. Storm, tell him that Mr. Curtis desired to see him?

Answer. I think my first and perhaps one or two subsequent interviews were confined to the inquiries as before stated, without mention of Mr. Curtis to Mr. Storm.

26. Question. How long after you received Mr. Curtis's letter before you applied to Mr. Storm to know if he desired to undertake the job?

Answer. I should think within two or three days.

27. Question. Who first mentioned to you the name of Mr. Storm, as a suitable person to do the work?

Answer. No one.

28. Question. Had you had a previous acquaintance with Mr. Storm; and if so, how long had you known him, and were you intimately acquainted with him?

Answer. I had no personal acquaintance with him, or any of that class of cabinet makers—that is, those who make the first class of furniture.

29. Question. Had you ever seen him before?

Answer. I cannot say. I had no acquaintance with him.

JOSEPH HOUGH.

JUNE 7, 1842.

Testimony of Mr. Joseph Hough—re-examined.

30. Question. Have you received a letter from Mr. Edward Curtis since you came to Washington?

Answer. Supposing I have received a dozen?

31. Question. Have you had any correspondence with Mr. Edward Curtis, collector, since you came to Washington, on the subject of this investigation?

Answer. I have not; nor have I ever had ten words with him upon the subject of this investigation.

32. Question. Did not Mr. Storm hand you a letter from Mr. Edward Curtis since you came here, in which the subject of Storm's contract was named; and if so, have you any objection to furnish the committee with a copy of said letter?

Answer. I received a letter from Mr. Curtis, but cannot say whether from Mr. Storm or Mr. McAuley. In that letter Mr. Curtis says: "McAuley has told Storm so and so about this matter. What does this mean?" I have torn up the letter.

33. Question. Have you conversed recently with Mr. George Curtis upon the subject of this investigation; and if so, when and where, and what was said in said conversation?

Answer. I have seen Mr. George Curtis several times since he has been in the city, and have conversed with him generally upon the subject of this investigation, but cannot state any particulars as to when and where.

34. Question. Have you heard Mr. George Curtis mention the particular business that brought him to Washington at this time?

Answer. I have. He told me, the first time I saw him, that there were rumors afloat that were injurious to his brother, in regard to this investiga-

tion; and he came on, either at his own or his brother's instigation, to look into the matter on the part of his brother, or to attend to any thing that might be necessary on the part of his brother.

35. Question. Have you told Mr. George Curtis, during this investigation, what its progress was, and advised with him in regard to it?

Answer. Not a word; neither has he given any advice, in any way or shape, nor have I asked him for any.

36. Question. Do you think that Mr. Storm could have overdrawn upon you during the progress of his job to as large an amount as \$200 at one time?

Answer. I cannot state, as I have never examined his account. He might have done to a greater, as I should not have refused his drafts, even to the amount of \$500.

JOSEPH HOUGH.

JUNE 6, 1842.

Testimony of Abraham Storm, being sworn.

1. Question by committee. Where do you reside, and what is your occupation?

Answer. I reside in New York, and am a cabinet maker by profession.

2. Question. Did you contract for furnishing furniture to the New York custom-house; if so, with whom did you contract, and can you furnish a copy of your contract?

Answer. I contracted for doing the work for the New York custom-house with Mr. Edward Curtis, collector. I cannot furnish a copy of the contract, not having brought it with me.

3. Question. By whom was the proposition to contract for said work first made to you?

Answer. The first that I learned of it was from Hough. No, sir; I believe I am a little wrong; I think the first that I heard about making propositions for the contract was from Mr. Robert B. Minturn.

4. Question. What passed between you and Mr. Hough on the subject, when he first proposed to you to take the job?

Answer. All that passed between Mr. Hough and myself was, that Mr. Hough said he was requested to call on me, and inform me that the collector wished to see me. I called on the collector, and he wished me to give him an estimate for the articles named in the schedule which he showed me, for the New York custom-house. I furnished the collector, several days after that, with such schedule, and upon it we made the contract for the furniture.

5. Question. Was there any proposition for a contract made by Mr. Hough to you; and if so, what was it?

Answer. I do not recollect the conversation which we had at the time. I did not think it of much importance, and therefore did not charge my memory with it. I asked Mr. Hough, after the contract was entered into, if he would like to take a part in it, and furnish means, for which I was willing to pay him; but he declined doing so, and advised me to call on some of my friends. I then called on Messrs. Grinnell, Minturn, & Co., being my

friends, and asked their advice on the subject. They agreed to loan me whatever funds I should need, without any remuneration whatever, except 7 per cent. interest per annum. They furnished the means without any security.

6. Question. When Mr. Hough called on you, did he present you with a schedule of the work ; and if so, was it the same that was furnished by Mr. Curtis ?

Answer. I am not certain on that subject. The conversation with Mr. Hough was of such a nature that I did not charge my memory with any of it.

7. Question. Did you furnish Mr. Hough with an estimate of the prices for which you would do the work ?

Answer. No.

8. Question. Did you inform Mr. Hough that you would be enabled to devote your entire time to the work ?

Answer. I did.

9. Question. Did Mr. Hough say any thing to you on the subject of the price ; and if so, what did he say ?

Answer. He said nothing at all in regard to the price of the furniture.

10. Question. How many conversations did you have with Mr. Hough before you saw Mr. Curtis ?

Answer. I had but the one.

11. Question. After the contract was made with Mr. Curtis, and during the progress of the work, did Mr. Hough have any thing more to do with it ; and if so, what ?

Answer. Mr. Hough called frequently to see how the work progressed, and went through my workshops to see if the requisite number of hands were employed as stated to him, and seemed satisfied that the work was progressing as it should.

12. Question. Was that all the agency Mr. Hough had, to your knowledge, and how often did he call ?

Answer. That was all the agency he had, to my knowledge. He sometimes called once a week, sometimes once a fortnight, it might be oftener, until the furniture was completed—about a year.

13. Question. Before the first conversation between you and Mr. Hough closed, did he tell you that you should have the contract ?

Answer. He did not.

14. Question. Who did Mr. Hough say had requested him to call on you ?

Answer. Mr. Curtis, the collector.

15. Question. Have you repeated the conversation that you had with Mr. Hough at the first interview to any body ; and if so, to whom ?

Answer. I believe I repeated it to Mr. Charles McAuley, and asked his advice on the subject, he being a particular friend of mine. He referred me to Moses H. Grinnell, my former friend.

16. Question. Did you tell Mr. McAuley that Mr. Hough had proposed to divide the profits of a \$20,000 or \$25,000 job with you ?

Answer. I don't think I did. I cannot speak positively on this point, having taken no note of the conversation. I did not calculate that it would go any further, and therefore did not treasure it in my memory.

17. Question. Did you say any thing to Mr. McAuley on the subject of such a proposition made by Mr. Hough ; and if so, what was it ?

Answer. I do not think I said any thing to Mr. McAuley in regard to any division of profits?

18. Question. How long after the conversation with Mr. Hough was it before you conversed with Mr. McAuley?

Answer. The next day, or within a few days after, before any thing was done in the matter.

19. Question. Did Mr. McAuley ask you how much profit you would make on the job?

Answer. No.

20. Question. Did you say any thing to Mr. Samuel Ruckel, or in his presence, on the subject of your conversation with Mr. Hough?

Answer. Mr. Samuel Ruckel was present at the time that Mr. McAuley and I had the conversation above alluded to.

21. Question. Have you conversed with Mr. McAuley or Ruckel on this subject, since the conversation alluded to?

Answer. No.

22. Question. Have you not told Mr. Ruckel, within the last three or four months, that the proposition made to you by Mr. Hough, before you made the contract with Mr. Curtis, was not accepted by you?

Answer. Not that I recollect of. I have told him since I have been here that there was no one in the contract but myself. I am positive that I have not said to Mr. Ruckel, or any body else, that the proposition made by Mr. Hough was not accepted by me.

23. Question. Have you had a conversation with Mr. Hough recently on the subject of the conversation between you and himself about the furniture?

Answer. No.

24. Question. Have you conversed recently with Mr. Ruckel on the subject of this investigation; and if you have, did you tell him in that conversation that Mr. Hough did not receive any thing from you, and that Mr. McAuley was wrong in his conjectures about the matter?

Answer. I had a conversation one day last week with Mr. Ruckel, and did so inform him.

25. Question. Are you very certain that in that conversation you said nothing to Mr. Ruckel about Mr. Hough making a proposition to you about receiving something from you, but that it was objected to by you.

Answer. I am certain that I did not.

26. Question. What was it that you desired the advice of Mr. McAuley about?

Answer. It was in regard to this contract, whether he thought I had better take it or not. Mr. McAuley was the first person I spoke to on this subject, after Mr. Hough called on me.

27. Question. Did you tell Mr. McAuley, when you called on him for his advice, what the terms of the contract were?

Answer. No.

28. Question. How much have you received on your contract, who has paid the same, and how much do you now claim as due you?

Answer. I have received on the contract \$18,500 and odd dollars, paid to me by Mr. Curtis. I think the amount due is \$8,000. I have not the bill with me, having rendered it to Mr. Curtis.

29. Question. Did Mr. Curtis propose to you, at any time, to permit Mr.

William B. Shipman to make a part of the furniture work; and if so, what was the proposition which he made?

Answer. Mr. Curtis made such a proposition, about the time of signing the contract; as persons had given him to suppose that there might be some doubts about having the contract fulfilled by me. I removed those doubts, and there was nothing more said about it.

30. Question. Did you converse with Mr. Shipman upon the subject of his having a part of the job; and if so, did you tell him any thing upon the subject of your consulting Mr. Grinnell, and what was it?

Answer. Mr. Shipman called on me, as he stated, at the solicitation of Mr. Curtis, the collector, and wished to know if I would not divide this contract with him, and let him have half of it to do. I told him that I would call on Mr. Grinnell, my friend. I called on Mr. Grinnell, and he advised me, by all means, if I felt myself competent to undertake the task, to do the whole of it. I informed Mr. Shipman of this, and told him, under those circumstances, it would be impossible for me to divide it. He then seemed very angry at the collector, because he did not insist upon having it divided. He said the collector had not used him well in this contract. I told him I knew nothing of what had occurred between him and the collector; he must, therefore, not blame me for keeping all I could get.

31. Question. When was the last payment made you by Mr. Curtis, and how much was then paid?

Answer. I think the last payment was \$2,000, probably two or three months since.

32. Question. Before you made your estimate of prices, did you see the estimate of Mr. John Horspool; and if so, who exhibited it to you?

Answer. I did not.

33. Question. Was there any estimate of prices exhibited to you before you made your estimate?

Answer. There was none.

34. Question. With whose aid did you fix the prices of the work in your estimate?

Answer. None but my own.

35. Question. Did you first inform Mr. Hough or Mr. Curtis of the prices for which you would do the work?

Answer. Mr. Curtis.

36. Question. What was the whole amount of your estimate as embraced in the contract, and what is the whole amount which you now estimate for the job?

Answer. The whole amount of the original contract was \$13,555. The furniture, as far as finished, comes to \$26,000 and odd dollars. The balance to be furnished will not exceed three hundred dollars.

37. Question. What amount of money did you borrow of Messrs. Grinnell & Minturn during the prosecution of the work, and do you now owe them a balance on such loans; and if so, how much?

Answer. I obtained from Grinnell, Minturn, & Co., some \$2,000, perhaps more. They have received of that, I think, a little over \$1,000.

38. Question. Did you borrow any thing, during the progress of the work, of Mr. Hough; and if so, how much?

Answer. I did not. When I received my money from Mr. Curtis I deposited it with Mr. Hough, and checked upon it as I wished it; and when

Mr. Curtis did not pay me, Mr. Hough permitted me to overdraw the balance.

39. Question. Had you any acquaintance with Mr. Hough, previous to the interview with him in regard to the furniture; and if so, how long had you known him?

Answer. I was not particularly acquainted with Mr. Hough before the interview. I have known him for some time as a bowing acquaintance, and had done some little business with him, but nothing by which he would remember me more than any other person with whom he had had small business.

40. Question. At the time you made the contract, had you a shop in New York, what was your capital, and how many hands had you employed?

Answer. I had a shop in the city of New York, No. 536 Broadway. I employed, previous to the contract, six men, with a capital of about \$5,000.

41. Question. Did you understand, from Mr. Curtis or Mr. Hough, that it was the business of Mr. Hough to see that the furniture was ready to be delivered as wanted, and did Mr. Hough exercise any such agency during the prosecution of the work?

Answer. I never understood that Mr. Hough acted as agent in any way.

42. Question. Has Mr. Curtis assigned to you any reason why the balance, which you now claim on the contract, has not been paid; and if so, what reason has he assigned?

Answer. Mr. Curtis assigned, as the reason for not paying the balance, that he had paid as far as he felt himself authorized by the contract. This was at the last time I asked him for money, about one month ago.

43. Question. Who directed the variations in the furniture from the original contract, what was the cause of such variations, and when were such variations first suggested?

Answer. Mr. Frazee directed the alterations from the original contract before any thing was completed. The cause I do not know, unless to carry out Mr. Frazee's plans.

44. Question. After the work was varied from the terms of the contract, were the prices, in any instance, made lower; or were they, in every instance, higher than the original contract price?

Answer. In every instance the prices were higher.

45. Question. At the time you made your contract, had Mr. William B. Shipman a cabinet shop in New York; and if so, what do you suppose was his capital, and how many hands had he in his employment?

Answer. He had a shop in New York. I cannot say as to his capital. His establishment was larger than mine. At the time of the contract he had, I presume, as many hands as I had. He might have had more, say some 8 or 10.

46. Question. Has Mr. Curtis told you that he would pay you the balance of your bill so soon as he received the money in the custom-house?

Answer. No, he has not.

47. Question. When did you hold the last conversation with Mr. Curtis on the subject of your contract?

Answer. A month or three weeks ago.

48. Question. Can you not repeat the conversation with Mr. Curtis at the first interview?

Answer. I cannot.

49. Question. To whom do you consider yourself indebted for procuring you the contract ?

Answer. To my friends, Messrs. Grinnell, Minturn, & Co. I will name, amongst them, Mr. George Griffin, of New York.

50. Question. Did you pay your hands daily, weekly, or monthly ?

Answer. Weekly.

51. Question. Did you pay them in money, or by drafts or checks ; and if the latter, on whom did you draw ?

Answer. I paid them in money.

52. Question. What did you think as to the circumstance of Mr. Hough's continually visiting your shop ?

Answer. I presumed he came at the solicitation of the collector.

53. Question. Can you state, positively, whether Mr. Hough did submit to you an estimate of the work in the first interview ?

Answer. He did not. I am positive he said nothing about the prices.

54. Question. Through whom was the order for the alteration of the furniture communicated to you.

Answer. Mr. Frazee.

55. Question. What profit do you suppose you will make on the job ?

Answer. I could not undertake to say ; I think I ought to make 10 per cent.

56. Question. Could the agency or services of Mr. Hough, as known to you, have been of the least advantage to the Government or to yourself ?

Answer. They could have been of no advantage to me. They might have been to the Government, as I understood Mr. Curtis had selected him to procure some person or persons to do this work.

57. Question. Could they have been of any possible advantage to the Government after the execution of the contract ?

Answer. They could not.

58. Question. You have stated that the last conversation you had with Mr. Curtis on the subject of your contract was a month or three weeks ago ; state what that conversation was.

Answer. I asked him if he could let me have some money, and his reply was, he could not.

59. Question. At the time the original plan of the work was changed, after you had made the contract, do you know whether Mr. Curtis was informed of such change ; and if not, then how long after was it before he was so informed ?

Answer. He was not informed of the change, that I know of, until after the naval and surveyors' offices were furnished. He then blamed me very much, indeed, for not informing him of the change. I told him that I could not conceive that I had any right to do so at all ; for I supposed that Mr. Frazee informed him in relation to the matter altogether. He seemed quite angry with me, and wished me to retrench if there was a possibility for it. I told him that it would be impossible to do so—that every thing was in such a state we could not alter it. This was some time in the latter part of last summer.

60. Question. How many conversations did you have with Mr. Hough upon the subject of the furniture for the custom-house before you made the contract with Mr. Curtis ?

Answer. I believe only one ; I recollect of no other.

61. Question. Did Mr. Hough, at your first interview on the subject of the furniture, exhibit to you a list of the articles of furniture to be furnished?

Answer. I think not. I called on Mr. Hough at his office some time afterwards, and he then handed me a list.

62. Question. When Mr. Hough first called on you, did he say any thing to you on the subject of your stock, materials, hands, &c.?

Answer. Yes, he did. He asked me what number of hands I employed, and what number I could employ, in my place. I told him I could employ twenty in it; but if I got the contract, and it was necessary, I would employ forty men.

63. Question. What did Mr. Robert B. Minturn say to you when he first advised you to propose for the contract?

Answer. When I heard of Mr. Curtis's appointment as collector of the custom-house, I called on Mr. Minturn, and asked him if he knew whether the contract for furnishing the custom-house was given out yet. He told me he did not know, but he thought not; but he would give me a letter of introduction to Mr. Curtis; which he did, and I presented it.

ABRAHAM STORM.

JUNE 7, 1842.

Testimony of Abraham Storm, in continuation.

64. Question. Have you, since you left the city of New York, held a correspondence with Mr. Edward Curtis, the collector, on the subject of the investigation of this committee?

Answer. I have not—with no person.

65. Question. Did you receive a letter from Mr. Edward Curtis by Mr. McAuley?

Answer. I did.

66. Question. Have you any objection to furnishing the committee with a copy of that letter?

Answer. The envelope was directed to me. It contained an enclosure for another person. I would furnish the letter if it had been for me.

67. Question. To whom was the letter directed, after the envelope was taken off?

Answer. Joseph Hough.

68. Question. Did you deliver the letter to Mr. Hough?

Answer. I did.

69. Question. Have you conversed recently with Mr. George Curtis upon the subject of your contract for furniture, or the balance due you; and if so, what was said conversation, when was it had, and how often have you so conversed?

Answer. I never had any such conversation. I never spoke to George Curtis in my life.

70. Question. Did you direct your foreman, before you left New York, to call on Mr. McAuley as he came on here?

Answer. I did not.

71. Question. Have you heard the letter delivered to Mr. Hough by you read, or been otherwise informed of its contents? If so, do you feel at liberty to state them?

Answer. I have never heard it read, or been informed of its contents.

72. Question. Was there any thing written upon the envelope of the letter addressed to you, and was the direction in the handwriting of Mr. Curtis, the collector?

Answer. There was nothing written on the inside of the envelope. I think the direction of the envelope was not in Mr. Curtis's handwriting.

73. Question. In what sums was Mr. Curtis in the habit of paying you, from time to time, during the progress of your job?

Answer. I believe the lowest sum I received was \$1,000, and the highest \$3,000.

74. Question. To what amount have you ever overdrawn upon Mr. Hough, since you first commenced making deposits with him?

Answer. I think sometimes from \$200 to \$500. I do not think it exceeded \$500 at any one time.

75. Question. How long was it after you commenced the job before you received the first payment from Mr. Curtis?

Answer. It was after the furniture went into the naval office. I cannot state the time precisely.

76. Question. Did you see Mr. Curtis before you left New York for this city, within a few days; and if so, had you any conversation with him on the subject of this investigation?

Answer. I saw Mr. Curtis on Saturday before last. I had no conversation with him in regard to this investigation. He stopped in as he was going by my place, and I then told him that I was subpoenaed to come on to Washington. He said he hoped I would come. I told him I did not know how it would be, as I was unwell and my family unwell; I thought I would not come. He called again on Sunday afternoon, and urged so hard that I consented to come.

ABRAHAM STORM.

JUNE 4, 1842.

Testimony of William B. Shipman, being sworn.

Question by committee. What is your occupation, and where do you reside?

Answer. Cabinet maker; in the city of New York.

Question. Will you state if you were called upon by any person, and if so, by whom, to furnish the cabinet work of the New York custom-house, and what was the nature of the offer or the proposal made to you?

Answer. I was not called upon at all.

Question. Have you had at any time any conversation, with any person, upon the subject of contracting for the cabinet work for the New York custom-house; and if so, with whom was that conversation held, and what was it?

Answer. The principal conversation I had was with Mr. Curtis, the collector. I applied to Mr. Curtis for permission to make an estimate for the furniture of the custom-house. He told me at the time that he had no authority to furnish it, (this was between the 7th and 15th of April 1841,) but that as soon as he got authority he would let me know. A few days previous to the 22d of April, 1841, I called upon him again. He told me then that he had two estimates for the furniture, one of which he had concluded

to accept. I expressed a disappointment at not having an opportunity of estimating for the work, and he expressed his regret at not thinking of my application, and asked me if I thought I could do it lower than the estimate, but did not tell me what the estimate was. I replied, that I should like to have an opportunity of trying. I asked him who these estimates were from. He said one was from Mr. Horspool, and the other from Mr. Storm. Mr. Storm's, he said, was so much lower than Mr. Horspool's, that he had concluded to close with him. I was told by Mr. Horspool, afterwards, that his estimate was about \$18,500 for the whole job.

Mr. Curtis, at this time, told me that he called a friend in to select a person suitable to make this furniture, and that his friend had named Mr. Storm as a suitable person to do it. He also stated, that while on a visit to Mr. Grinnell's, it was proposed to him there, by Mrs. Grinnell, that Mr. Storm should make the furniture. I suggested to Mr. Curtis the propriety of having two or more cabinet makers to make the furniture, on account of the shortness of time, as it was to be finished by the 1st of August. I did not think that any one cabinet maker could take that job, and do the work as it ought to be finished in so short a time. He said, then, he would speak to Mr. Storm about giving me a part of it to do, and if I would call the next day he would let me know what he would do. I accordingly called on Mr. Curtis, and he informed me that Mr. Storm spoke favorably of letting me take a part of the work. I called on Mr. Storm afterwards, and he told me that he would have no objections to my having a share of it, provided Mr. Grinnell was willing; as he got him the job, he would have to consult him about it. I called again on Mr. Storm. He told me that he asked Mr. Grinnell about it, and Mr. Grinnell made answer: "Mr. Storm, we have got you the job, and you must do it, and we will see you out in it."

Mr. Storm also read me the contract with Mr. Curtis for the furniture, which embraced the making of the whole for the custom-house. I then thought it useless to proceed or inquire further.

Question. Did you hear at any time that Mr. Hough was in any way connected with the business of the contract for furnishing the New York custom-house?

Answer. I did, at or about the time the matter was pending; and then I supposed that he was the friend who was alluded to by Mr. Curtis in the interview between him and myself.

Question. How did you learn that furniture was to be furnished for the custom-house at that time?

Answer. I cannot say distinctly.

Question. Were you acquainted with Mr. Curtis at that time?

Answer. I was not, but became acquainted with him by means of a letter of introduction from a friend, which related to the subject of furnishing the custom-house.

Question. Was that friend a particular acquaintance or friend of Mr. Curtis?

Answer. I believe he was.

Question. Did you consult with that friend after he had given you the letter of introduction to Mr. Curtis?

Answer. I did.

Question. Was this friend advised of Mr. Hough's agency in this matter?

Answer. No, not until I told him.

Question. What then was his opinion of the probability of your getting the contract?

Answer. He thought it useless to do any thing further about it.

Question. Why?

Answer. As he said, Mr. Hough had done Mr. Curtis favors that he thought put him under obligations to Mr. Hough.

Question. Was this friend of yours a man of high standing in New York?

Answer. He was.

Question. What was the name of that friend?

Answer. J. Prescott Hall, of the city of New York.

Question. Cannot you define more particularly the time of your first interview with Mr. Curtis?

Answer. It must have been about the 10th of April, 1841; the interviews could not have been longer than 10 days apart, and the last interview was between the 20th and 22d of said month.

Question. How long have you known Mr. Storm?

Answer. Since 1825 or 1826.

Question. Was he ever in your employ?

Answer. He was in my employment for five years as foreman.

Testimony of Charles McAuley, being sworn.

1. Question by committee. What is your occupation, and where do you reside?

Answer. I am an upholsterer. I reside at Cornwall, Orange county, New York.

2. Question. Have you had any conversation with Mr. Abraham Storm, in relation to a contract for furniture for the New York custom-house? and if so, state when, where, and what said conversation was.

Answer. I had a conversation with Mr. Abraham Storm at my store, the time I do not particularly recollect, something over a year since, at any rate prior to the closing of the contract for furniture for the New York custom-house. He told me, immediately after Mr. Curtis was appointed as collector at New York, that he made application for the work of the furniture of the building; that some two or three days after Mr. Hough, a broker, residing in Broadway, called upon him and asked him if he would divide the profits with him if he would give him a job of from \$20,000 to \$25,000; that Mr. Storm ascertained from him what the job was, and told him to call the next day, and he would give him an answer. Mr. Storm called on me that evening at my house, and stated these circumstances, knowing that I felt friendly towards him, to get my advice in regard to the business. It was rather a matter of astonishment to me, as well as to Mr. Storm, that an offer should have been made through Mr. Hough.

I was not able to give him any advice, except recommending him to lay this whole matter before Moses H. Grinnell, who had given him letters of recommendation to Mr. Curtis in regard to the work. Mr. Storm was a cabinet maker in Broadway.

3. Question. Did Mr. Storm say any thing to you in relation to his being enabled to add to the price of the work as it progressed, or to add to the different articles enough to make up the profit on the job, either then or at any subsequent time.

Answer. No ; that same evening, before Mr. Storm went away, he had probably half an hour to spare. In talking over this matter with him, I asked him, that in case Mr. Hough obtained this job for him, what they would make by it ? The precise amount which he named I do not now remember. I do not recollect particularly where these conversations took place, but my impression is that they were at my store.

4. Question. Did you or not, at the house of Mr. Joseph R. Bleeker, in the city of New York, say to Mr. Bleeker that Mr. Storm had told you that he (Storm) would clear six thousand dollars from the contract, and that Hough would receive as much more ?

Answer. I cannot say that I did. I stated to Mr. Bleeker precisely what I have stated to this committee, but said to Mr. Bleeker that, at the time Mr. Storm told me what I have above stated, I asked Storm what he would probably make by the job in case he obtained it. I do not now recollect what the amount was, and cannot say whether I stated it to Mr. Bleeker or not.

5. Question. How long was it after the conversation with Storm before you held the conversation to which you have alluded with Mr. Bleeker ?

Answer. I cannot say positively. It was the first time, I believe, that I visited the city afterwards. Mr. Bleeker was sick, and I called to see him.

6. Question. Who was present when you had the conversation with Mr. Bleeker ?

Answer. Mrs. Bleeker was present, I think.

7. Question. Have you held another conversation with Mr. Bleeker since then, at which Mr. Samuel Ruckel was present, or do you recollect whether Mr. Ruckel was present at any conversation held with Mr. Bleeker on the subject of Mr. Storm's contract.

Answer. I do not remember ; Mr. Ruckel might or might not have been present.

8. Question. Did you ever hold a conversation with any other person than Mr. Bleeker on the subject of what Mr. Storm had said to you, and if so, with whom ?

Answer. I suppose that I have spoken to more than one, but to whom I cannot say.

9. Question. Have you conversed with any body in the city of New York recently on this subject ?

Answer. I conversed with Mr. Bleeker as I came through the city of New York.

10. Question. Did you converse with any body beside Mr. Bleeker on this subject as you came through New York ? If so, state who it was.

Answer. Yes, with Mr. Edward Curtis, the collector.

11. Question. State the substance of the conversation you had with Mr. Curtis, and how that conversation was introduced.

Answer. He (Mr. Edward Curtis) called at my store in New York, on Wednesday morning of this week, before I left the city, at about 8 o'clock ; I left at 9 o'clock. He asked me if I was coming on to Washington as a witness. I answered, yes. He then asked me what I knew about the matter ; and I then related to him the conversation that I had with Mr. Storm at my house. He then asked me if I knew that Mr. Storm paid Mr. Hough any thing, and I answered no ; that I had had no conversation with Mr. Storm since ; that I knew nothing about the matter. Mr. Curtis then said

he did not believe that Mr. Storm had paid Mr. Hough any thing; that he (Mr. Curtis) had employed Mr. Hough to attend to this business for him. He said he had found Mr. Hough to be an honest and honorable man in all his dealings—a man in whom he had entire confidence; and that this business was got up by some of his (Mr. Curtis's) political enemies, mentioning Mr. Bleecker and a person by the name of Dwight, or some such name. He said he was afraid it was going to be a mischievous affair; and thus the conversation closed.

Mr. Curtis appeared to be somewhat excited when I told him Mr. Hough had spoken to Mr. Storm about dividing the profits. He said he did not believe that there had been a bargain of that kind made.

12. Question. Did you ever hear Mr. Storm say that there was any thing due him on that contract; and if so, how much?

Answer. Yes; he said there was in the neighborhood of \$8,000 due him. This conversation, I think, was since the day I came to Washington.

MONDAY MORNING, June 6, 1842.

Mr. McAuley desired to state that he is not now certain whether the interrogatory propounded by him to Mr. Storm, as mentioned in his answer to the third question, was as to the profit which "*they*" (meaning Hough and Storm) or which "*he*" (Storm) would make.

13. Question. Did you not use the word "*they*" in your original testimony on Saturday last?

Answer. Yes, sir.

14. Question. Have you conversed with Mr. Hough or Mr. Storm on this subject since Saturday?

Answer. I have not conversed with any person on the subject, but have been merely considering the testimony in my own mind.

CHARLES McAULEY.

JUNE 7, 1842.

Testimony of Charles McAuley, in continuation.

Question. Have you, at any time, ever told Mr. Bleecker that you would be glad to see the whole matter in regard to the furniture contract of Storm exposed, but would rather it should be kept quiet until Storm had received all his money?

Answer. I have told Mr. Bleecker that I would be glad to see the whole matter connected with the custom-house exposed; but that I would rather it should be kept quiet until Storm had received his pay.

Question. Have you been informed of the progress of Storm's work from time to time, and have you not also known how much money was received by Storm at the several times that he was paid by the collector?

Answer. No, I have known nothing about it.

Question. Why did you desire the matter kept secret until Storm should receive all his money?

Answer. Because, while I had no knowledge of there being fraud, I was fearful it would delay him in obtaining his money.

Question. Had you any conversation with the foreman of Mr. Storm's shop, after you were subpoenaed to come to Washington, and before you left New York? and if so, state what that conversation was, and how it was introduced.

Answer. I met the foreman of Mr. Storm's establishment in the street, and asked him if Mr. Storm had gone on to Washington. This was on my way from the boat to the store, after I had left home for Washington. He replied, that he started that morning, or, at any rate, that he had gone on. He asked me, I think, why I was a witness, or what I knew about it; and I stated to him what I have detailed as the conversation with Mr. Storm, in answer to the second question of my examination before this committee. He then replied, that if any bargain had been made between Mr. Hough and Mr. Storm, he knew nothing about it.

Question. Did the foreman of Mr. Storm, in this conversation, tell you that Mr. Storm desired to see you before any body else saw you?

Answer. No. He said that he wished that Mr. Storm could see me before any other person.

Question. Did he tell you that the committee would get nothing out of Storm?

Answer. No, not that I remember.

Question. Did he hand you a letter from Storm?

Answer. No. I brought a letter in my hat from Mr. Curtis, who gave it to me, for Mr. Storm; which letter I delivered to him.

Question. What did Mr. Curtis tell you when he gave you the letter?

Answer. He asked me if I would hand it to Mr. Storm. This was at my store, when the conversation already detailed took place.

Question. Although you had no direct knowledge of there being fraud connected with Storm's contract, did you not, from all the circumstances which came to your knowledge, believe that it existed?

Answer. I cannot answer that question. There was a great deal of talk going on in the city, and I thought it was better for all parties that an examination should take place. I certainly felt some interest in it, because the fraud was charged against the political party with which I was connected.

Question. Have you repeated the conversation that you had with Mr. Storm's foreman, in the presence of Mr. and Mrs. Bleeker?

Answer. I have not to Mrs. Bleeker, in Washington. I might have mentioned it at my store in New York in the presence of both of them, as they came to my store shortly after I had the interview with Storm's foreman.

Question. Have you or not told Mr. Bleeker that Storm meant to be honest, but that his job was too great a temptation for him to withstand?

Answer. No; I have not, at any time.

Question. Have you conversed recently with Mr. George Curtis, upon the subject of Storm's contract; and if so, what was said conversation, when was it had, and how often have you so conversed?

Answer. I have never spoken to Mr. George Curtis in my life. I should not know him if I met him.

Question. Has Mr. Bleeker, in any of the conversations that you have had with him, told you that it was probable that Storm would deny everything; and if so, what was your reply?

Answer. He mentioned something to that amount. He stated that Storm would deny; and my reply was, that the committee would be compelled to question Storm very closely or minutely, as he was a very stubborn man.

Question. Has Mr. Storm at no time told you how much he would make by the furniture job?

Answer. No.

CHARLES McAULEY.

JUNE 4, 1842.

Testimony of Samuel Ruckel, being sworn.

Question by the committee. What is your occupation, and where do you reside?

Answer. Upholsterer. I reside in the city of New York.

Question. Have you ever had a conversation with Mr. Charles McAuley, or heard him say any thing in relation to a conversation between him and Mr. Storm, in regard to Mr. Storm's contract for furnishing the furniture of the New York custom-house? If so, state what that conversation was, and when and where it took place.

Answer. I had a conversation with Mr. McAuley, who stated that he understood that Mr. Storm had obtained a contract for furnishing the New York custom-house. He appeared to be pleased that Mr. Storm had obtained the work.

Question. Have you ever heard Mr. Storm say, at any time, any thing in relation to his furnishing furniture for the custom-house at New York; and if so, what was it?

Answer. I have. At the time Mr. Storm was applied to first, he called on Mr. McAuley and stated that a gentleman by the name of Hough, a broker in Broadway, New York, had called on him, and desired estimates for furnishing the custom-house, and wished Mr. McAuley's advice as to what he should do in the matter. Mr. McAuley advised him to see Moses H. Grinnell, or Mr. Minturn, Mr. Grinnell's partner, and take their advice, and, whatever it was, to be governed by it.

Question. Did Mr. Storm, at that or any subsequent time, state in your presence what proposition Mr. Hough had made to him in relation to the furnishing of the furniture for the custom-house? If so, state what that proposition was.

Answer. I understood, from Mr. Storm, that Mr. Hough wished a certain per centage or bonus from him (Mr. Storm) upon the amount of profits, and that he had made that proposition to Mr. Storm. The amount of per centage I did not know, neither do I know that the proposition was acceded to.

Question. Have you had any conversation with Mr. Storm on the same subject since that time? and if so, state whether, in any of those conversations, Mr. Storm has told you the terms of the contract or understanding between him and Mr. Hough, or any thing about what Mr. Hough was to receive.

Answer. I have had conversations, and understood from Mr. Storm that Mr. Hough did not receive one penny from Mr. Storm; nor did he (Storm)

expect to pay him any thing; that Mr. Hough's proposition was not acceded to.

Question. When did Mr. Storm tell you that Mr. Hough's proposition was not acceded to?

Answer. Some time within the last three months.

Question. Have you related the substance of what Mr. Storm told you recently to any person; and if so, to whom?

Answer. I have to Joseph R. Bleecker, and to no other person.

Question. Were you at the store of Mr. McAuley last Wednesday morning; and if so, did you see there Mr. Edward Curtis, collector of New York?

Answer. No. I was in this city last Wednesday morning.

Question. Have you seen Mr. Edward Curtis since you were subpoenaed to appear before this committee; and if so, have you held any conversation with him?

Answer. I have seen him, but have not spoken to him; I saw him in the street.

Question. Have you ever conversed with Mr. Curtis upon the subject of Mr. Storm's contract?

Answer. No.

Question. Did Mr. Storm speak as if he was disposed to accede to Mr. Hough's proposition?

Answer. I do not know that I can answer this question.

Question. What was it Mr. Storm desired Mr. McAuley to advise him about?

Answer. As I understood it, as to whether Mr. Hough was empowered to make the contract or not.

Question. Were you present at Mr. Bleecker's house, at a conversation between Mr. Bleecker and Mr. McAuley, on the subject of what had passed between Mr. Storm and Mr. Hough, in relation to the furniture contract?

Answer. I was.

Question. State what Mr. McAuley told Mr. Bleecker in that conversation.

Answer. Mr. McAuley mentioned to Mr. Bleecker, that Mr. Storm was applied to by Mr. Hough to furnish the custom-house at New York, and he stated that it was his belief, or that it was probable, that Mr. Hough received or was to receive a compensation; that Mr. Storm would make something, and Mr. Hough would make something, out of the job.

Question. Did you hear from Mr. Storm or Mr. McAuley in what manner it was expected that Mr. Hough would make any thing out of the job?

Answer. I never heard Mr. Storm say that Mr. Hough would make any thing out of it.

Question. Did you hold a conversation with Mr. Storm, on the subject of this investigation, about the time you left New York for Washington? and if so, state what that conversation was.

Answer. We have had conversations as to what would be made out of this investigation. Mr. Storm said Mr. Hough did not receive any thing from him; that Mr. McAuley was wrong in his conjectures; that Mr. Hough did make a proposition, but that it was objected to by Mr. Storm before the contract was closed. He did not state, in this conversation, what the understanding with Mr. Hough was.

Question. Did Mr. Storm tell you at any time how much was due him for this work ?

Answer. I have understood from him that there was due him about \$8,000.

Question. Have you ever understood, from Mr. Storm, why the payment of this \$8,000 had been so long deferred ?

Answer. I understood from him that the reason was, that there was no money in the custom-house at New York. That Mr. Curtis had paid the amount of the original contract, and that so soon as money could be collected at the custom-house he would be paid. That he had called upon Mr. Curtis for the money, and that Mr. Curtis had told him that he had no money to pay him with.

Question. Have you ever learned, from Mr. Storm or any body else, whether advances of money were made to him during the progress of the work ; and if so, by whom were they made ?

Answer. I think I understood from him that Mr. Grinnell had offered to lend him some money, if he should require it. I know of no advances of money being made to him.

SAMUEL RUCKEL.

Testimony of Joseph R. Bleecker, being sworn.

Question by committee. Have you had any conversation with Mr. Charles McAuley in relation to the contract of Mr. Abraham Storm for furniture for the New York custom-house ? and if so, state what that conversation was, and when it was held.

Answer. I had a conversation with Mr. Charles McAuley at my house, on the evening of the 2d of February, 1842, in which he gave me the following information, unasked by myself :

A lottery office keeper, by the name of Joseph Hough, residing under the American museum, Broadway, New York, called on Abraham Storm, cabinet maker, Broadway, and asked him if he would like a \$20,000 job, on the condition of paying him 25 per cent. out of it ; and that, after he gave in his estimate, he could add on to the different articles enough to make up the bonus. Storm called on Moses H. Grinnell, and told him of the proposal. Grinnell advised him to take it. Storm then went to Curtis, the collector, with his estimate. Mr. Curtis told him he had heard of him, and gave him the work to do.

The work is now 25 per cent. higher than estimated for, in the shape of alterations and extras.

Storm told McAuley he should clear six thousand dollars, and Hough would receive as much more. I reside in the city of New York.

Question. Have you held any other conversations with Mr. McAuley on the subject—how often, and when the last ?

Answer. I have held conversations with Mr. McAuley twice on this subject since the one alluded to in my first answer. The last was on the evening of the 31st of May, at his store in Hudson street, New York, at which time he fully repeated his former declaration to me.

Question. Had you any conversation with Mr. McAuley, or Mr. Samuel Ruckel, relative to the contract for furniture with William B. Shipman ? If so, state what it was.

Answer. Mr. Ruckel has informed me that Mr. Shipman had been promised the work by the collector; and, after Storm had made his arrangement to take the contract, the collector wished Storm to divide with Shipman the work, which Storm declined. I had no conversation with Mr. McAuley on the subject.

Question. Did Mr. McAuley inform you that Storm had consulted him upon the propriety of making the contract?

Answer. Mr. McAuley informed me that Storm came to his place at Cornwall, New York, and stated to him the proposal made by Hough. McAuley advised him to have nothing to do with it, as he did not consider it a fair transaction, and advised him to call upon Moses H. Grinnell, and ask his advice on the subject.

Question. Were there any person or persons present when you had the conversation with Mr. McAuley stated in your first answer; and if so, who were they?

Answer. My wife was present at the conversation, and Samuel Ruckel.

Question. What is your occupation, and how long have you been engaged in it?

Answer. I am custom-house broker, and have been engaged in that occupation since last October.

Question. What was your occupation before last October?

Answer. I was employed in the custom-house at New York as assistant cashier, and had been in the custom-house upwards of 17 years.

Question. Were you sworn as a witness by the commission composed of Messrs. Poindexter and others; and if so, do you now adopt the statement made before them?

Answer. I was sworn before them, and adopt the same statement now.

Question. Were you removed from office by the present collector after said statement was made; and if so, how long after?

Answer. I was removed after the said statement was made. My testimony was taken on 10th June, and I was removed on the 7th July, 1841.

Question. What reason was assigned by the collector for your removal?

Answer. The reason assigned was, that I was a stranger to him, and he preferred having his friends around him.

Question. Was a certificate of good behaviour given you by the collector; and if so, what was it, and where is it?

Answer. A certificate was given in the shape of a letter, which I will hand the committee, to be embodied in my answer:

COLLECTOR'S OFFICE, *July 3, 1841.*

SIR: On the 7th instant I propose to place a friend of mine in the post now filled by you in the custom-house. I have to remark that I have not dispensed with your services for any political reasons, nor because I have any occasion to doubt your integrity.

I hold that, in regard to the clerks around me in this office, I have a right to select my friends, and that strangers to me, who were employed by my predecessor, have no right to complain if I prefer to commit my interests, and those of my sureties, to the care of persons of my own selection, and who, from pre-existing connexion with me, or my friends, may be well supposed to take a greater interest in my behalf. I have made this ex-

planation to you, that you may see that I part with you in no spirit of unkindness.

Wishing you prosperity and happiness, I am ever yours, respectfully,
EDWARD CURTIS, *Collector*.

MR. JOSEPH R. BLEECKER.

P. S. I regret to learn that you have been ill for a few days past. Your pay will continue to the 7th instant.

Question. Has Mr. McAuley, at any time, said any thing to you about his wishing to have the matter connected with the furniture contract, &c., kept secret until Mr. Storm could get his pay; and if so, what did he say in such conversation, and when was it?

Answer. Mr. McAuley has once or twice expressed to me his wish that the matter should be kept still until Mr. Storm got his money; but that he wished to see the fraud exposed as much as I did myself. He thought, if it was told before Storm got his money, it might prove injurious to him, and that it was for his sake that he wished it kept secret. He said he did not wish me to say any thing about it, for he did not wish to be compelled to say any thing about it himself.

Question. Had you any conversation, in the store of Mr. McAuley, before you left the city of New York for Washington, and after you were both subpoenaed to attend here, in regard to what the foreman or Mr. Storm had said to him; and if so, what was it, and who was present?

Answer. I had a conversation with him on the evening of the 31st of May, at which my wife was present a part of the time, and in which Mr. McAuley stated to me that he had seen the foreman of Storm that afternoon; and that the foreman told him that Storm wished to see him (McAuley) before any one else saw him; and that he also told him (McAuley) that the committee would get nothing out of Storm.

Question. Have you, at any time, heard Mr. McAuley say any thing—and if so, what—in regard to his belief of Storm's honesty, but that this furniture job had tempted him beyond his resistance?

Answer. In the course of the conversation, to which I have alluded on the 31st of May, he remarked that he thought Storm meant to be honest, but that this job was too great a temptation for him.

Question. Have you ever told McAuley that it was your impression that Storm would deny every thing about this furniture contract that passed between him and Hough; and if so, what was his reply?

Answer. I told him that I thought Mr. Storm had received his lesson, and that he would deny every thing about it; and he remarked that he could not do it.

JOSEPH R. BLEECKER.

JUNE 7, 1842.

Testimony of Mrs. Ann M. Bleecker, wife of Joseph R. Bleecker.

Question. Do you recollect a conversation between your husband and Mr. Charles McAuley, at your house, on the evening of the 2d of February,

1842, on the subject of a contract of Mr. Abraham Storm, for furniture for the New York custom-house? and if so, state what said conversation was.

Answer. I can't say what evening of the month it was, but I recollect the conversation. As near as I recollect, Mr. McAuley said that Mr. Storm had told him that a person by the name of Hough, who had an office under the American museum, had called on him, (Storm,) and asked if he would like to have a job of work; and he (Storm) was either to divide the profits with Hough, or was to allow him \$6,000. I don't recollect which it was. I do, however, recollect that \$6,000 was named. It was understood that Storm was to lose nothing himself, but was to add on to the price of his work, so as to be able to pay Hough.

Question. Was any thing said in relation to Storm's calling on Moses H. Grinnell, and as to what Grinnell advised him in regard to the job?

Answer. Mr. McAuley said that he advised Mr. Storm to call on Mr. Grinnell for his advice, and I have since heard him say the same thing.

Question. Have you heard Mr. McAuley, at any other time since this conversation, repeat the same facts; and if so, when and where?

Answer. I heard him repeat the same things at his store in New York, on the evening before we left home, in presence of my husband, which was about the 1st of the present month.

Question. Was any thing said in this last conversation, between your husband and McAuley, about the probability of Storm's denying all about it?

Answer. I recollect of having heard somebody say that the question was asked Mr. McAuley, whether Storm would deny every thing, but I don't remember whether I heard it asked or not. The answer of Mr. McAuley, which I either heard or understood was given, was, that Storm could not deny it.

Question. Did you hear Mr. McAuley say any thing about Mr. Storm's foreman calling on him.

Answer. On the evening that I have spoken of, when I was at Mr. McAuley's store, I heard him say that Mr. Storm's foreman had called on him, and told him that Mr. Storm wanted to see him (McAuley) before any body else saw him; and that he (the foreman) told McAuley that the committee would get nothing out of Storm; and I have the impression on my mind, but am not very positive about it, that Mr. McAuley said that Storm had written him a letter on the same subject.

Question. Do you recollect any conversation between Mr. McAuley and your husband, or between McAuley and Mr. Ruckel, previous to the month of February, 1842, on the subject of Mr. Storm's contract?

Answer. I can't recollect distinctly in regard to the time, I have heard so much on the subject. It has been a great deal talked of, and a good deal at our table, between my brother (Mr. Ruckel) and ourselves. I knew, before the time spoken of, that Mr. Storm had obtained the contract for the furniture, but I had not before known any thing of Mr. Hough.

ANN MATILDA BLEECKER.

JUNE 8, 1842.

Testimony of John Frazee, being sworn.

Question by the committee. Will you state the circumstances, as near as you can now detail them, which induced a change in the estimate you made for finishing the New York custom-house, from June to December, 1841.

Answer. The first prominent article of additional expense was that of introducing the iron desk stands. I had seen some stands, in the Bank of America, made of iron, which suggested to myself and Mr. Lord, (the naval officer,) together, the propriety of having something of that kind to support the desks. I then made a sketch in pencil, and exhibited it to Mr. Lord and some of the other officers, and I don't know but to Mr. Curtis. I had commenced in the naval office first, and that will account for my showing the sketch to and consulting with Mr. Lord. All persons to whom I showed this sketch were delighted with and highly approved of it. I made the drawings then of full size, and ordered Mr. Tibbetts to go on with the work, make patterns, and commence castings. Mr. Tibbetts at that time was engaged on the work of the custom-house generally; and I supposed he was the only person to whom I should apply to do the work.

Question. Who directed the change in the plan of the furniture supplied to the custom-house by Mr. Storm?

Answer. The changes were made by myself, after consulting with the officers as to what they wanted. We commenced in the naval and surveyor's offices first. I got up the furniture pretty much according to their ideas, as to the number of desks, cases, &c.; the style of the work was my own. When we came into the collector's department, (the great room,) we found that the plan upon which Mr. Horspool made his estimate would not do. It did not give sufficient room for the number of desks and cases required to do business. In consultation with the deputy collectors, whom Mr. Curtis sent in to make the arrangements, it was found necessary to adopt the present plan. Then I ordered the furniture to be made according to the plan.

Question. At what time did you make the changes in the furniture contract with Storm?

Answer. I do not remember the time. It was late in the summer. I think it was in the latter part of the summer that the greatest changes were made. I do not know but what the alterations were made in the great room as early as the 1st of August.

Question. Were those changes made by you with the knowledge and consent of Mr. Edward Curtis, the collector; or were they made by you without his advice, knowledge, or consent?

Answer. Mr. Curtis was consulted with occasionally; he came in several times. He approved of the plan which the deputies and myself had adopted, changing the original plan. He said I had my instructions from the Secretary of the Treasury, and he did not wish to interfere with them.

Question. Were the prices of said furniture, by such changes, made lower, or were they in every instance made higher than the original contract price?

Answer. I do not know that I could keep the parallel of prices in my

mind, because the plan was altogether different. The modification enlarged the plan, and the work of the desks was more expensive than originally contemplated, not from any design, but from necessity. The desks, in the first instance, were not, I think, to have been covered with cloth. Subsequently, we concluded to cover them with cloth, and also to add on the brass railing to the tops. Also, the glass fronts were added to the cases, in place of close panellings of wood.

Question. Was the change of your plan communicated to the collector when first made; and if so, was it then approved by him?

Answer. He always approved of all the changes and modifications in the arrangement of the work that were made, I think.

Question. Was there any material alteration in the construction of the furniture made by you, without the knowledge or approbation of Mr. Edward Curtis, the collector; and if so, what alteration was so made, and when was it made?

Answer. The alterations were for the most part suggested in the progress of the work. I consulted with the clerks of each department as to the number of holes and book compartments that were to be made—things which neither the collector nor myself knew any thing about. We made a great many articles of furniture which were not contemplated in the original estimate. I do not know whether Mr. Curtis was consulted in all those things, but I think not; indeed, I am pretty certain he was not. He was always very busy, and I did not wish to trouble him with every little thing. He always seemed to be satisfied with every thing that I did. He ordered one change of a principal character, which was, not to put so expensive glass into the cases of the second and third stories as had been put into the first, which we complied with. The glass, he thought, was more expensive than ought to be put into those stories. I thought differently, and think so still.

Question. Was any objection made to you by the collector, after he understood your changes in the furniture; or did he approve what you had done, after he was so informed?

Answer. He made no objections to any alterations in the furniture, that I know of. Mr. Storm, towards the latter end of the furnishing, stated to me that Mr. Curtis told him he must not make any more furniture without his orders, as he had already exceeded his contract. The furniture was pretty much all made or commenced at that time; this was in the last winter. I went to Mr. Curtis afterwards, and asked him what we must do; the officers said they wanted such and such pieces of furniture. He said, never mind, they must do without them.

Question. Was the letter marked K, (and now exhibited,) purporting to be a copy of a letter written by Hon. Levi Woodbury, late Secretary of the Treasury, to Walter Bowne, Esq., and dated March 3, 1841, written by you; and if so, when, where, and for what purpose was it written?

Answer. I do not know that I have given any other copy of the letter than the one I wrote here from memory. I believe this is the one. I think Mr. Curtis took a copy from the copy that I had of the original letter in New York. The copy I had from Mr. Woodbury, I left in New York. I thought I knew the letter well enough to copy it from memory. I had read it a good many times—not for the purpose of remembering it. I showed it to people a good many times, who called in the building complaining of Mr. Curtis. They complained that he was making the furni-

ture extravagant. I told them the style of the work was my own, and I was responsible for it, and not Mr. Curtis. I took my letter frequently from the desk, to show that I had my authority not from Mr. Curtis, but from the Secretary of the Treasury. I wrote the letter, some time after I came here in April, because I heard from somebody that my authority was questioned. I think the letter was written for the committee of the Senate, or of the House, for the purpose of showing my authority to go on and accomplish the work as it had already been done.

Question. Was letter marked Z (and now shown you) addressed to the Hon. Millard Fillmore, and dated May 12, 1842, written by you?

Answer. Yes.

Question. Had you been informed by either of the committees, or any one else, before you wrote letter Z, that your authority was denied?

Answer. Yes; I had heard it from several persons.

Question. Were you advised by any one that it would be necessary for you to produce any authority of this description.

Answer. Mr. Evans told me that I had better hand in my papers, or make any communication I might think proper.

Question. Did you inform the person to whom you delivered the letter that you had copied it from memory, or did you inform any other person of that fact?

Answer. My impression is that I did not.

Question. Was it suggested by any member of either of the committees that there would be a difficulty in passing the accounts, without an exhibition of the authority for your action.

Answer. I think, in a conversation I had with Mr. Wright, that he told me that our accounts were going to be contested; that we had been acting without authority. I do not know that Mr. Evans said any thing of the kind, but Mr. McKeon did; about that time I was advised to see Mr. Proffit.

Question. Did you not know, at the time you wrote the copy, that the original was on file in the Treasury Department?

Answer. I do not know that I thought about it at all. If I had known what I know now, I should have procured a copy from the Department.

Question. Did you hear the first discussion which arose in the House of Representatives on the subject of the discrepancy between your copy and the original letter of Mr. Woodbury, as reported by Mr. Poindexter; and if so, how long after that was it before you wrote your letter to Mr. Fillmore?

Answer. I was in the gallery at the time the discussion was going on. I remember some remarks, which I did not hear distinctly, made by Mr. Fillmore, as to the discrepancy between the letter he had and the letter given in Mr. Poindexter's report. I did not pay any great attention to it. I could not hear every word distinctly. It did not strike me at the time that any thing that occurred in debate was material. The next morning I was in the gallery after the House opened, and was sent for by Mr. McKeon. I think it was the next morning I called down below, in the lobby, and Mr. Roosevelt and Mr. McKeon were there. They had my letter, and the copy they had got from the Department. Mr. McKeon asked me who made the copy. I told him that I made it myself. He then asked me what I took it from. I told him that I took it from memory. Mr. Roosevelt expressed some surprise that I could copy a letter from

memory, and copy it so near. I told him I thought I knew every word of the original letter, or nearly so; and, as evidence of my knowledge of the letter, I commenced repeating the letter there while he held the letter in his hand; and I thought that they were satisfied that I could repeat the letter correctly, or nearly so. We had some discussion together. Mr. Roosevelt and Mr. McKeon thought I had better write a note of explanation to Mr. Fillmore, or there might be some trouble about it. Mr. Fillmore was then upon the floor, speaking, and they said I must write it quick, or it would be too late. I then wrote the letter, and handed it in to Mr. Fillmore. I wrote the letter in the Sergeant-at-arms' room.

Question. Why did you interline the word "*having*," in the first line of your copy?

Answer. Because I considered it would not read well. I remembered the word "*having*."

Question. Had you conversed with any body, within a few days before you copied Mr. Woodbury's letter, in regard to the contents of the original; and if so, was it suggested to you that it contained no authority upon the subject of bronzing the iron work in the custom-house, or that it related to nothing more than the *arrangement* of the furniture?

Answer. I had a good deal of conversation, and I don't know but that something was said by Mr. Proffit on the subject of bronzing. I think I told him that the word "*bronzing*" was in the letter, and he denied it. The reason I thought so was, that it had been used in the report of the deputy naval officer and surveyor. Mr. Proffit told me that we had been working without authority, and ought not to be paid.

Question. Did not Mr. Dwight and yourself hold a conversation in the Treasury building, before you wrote your copy, in which he informed you that the letter of Mr. Woodbury *only* applied to the *arrangement* of the furniture, and that it did not authorize the *bronzing* of the iron work?

Answer. No, I think not. I think the conversation I had with Mr. Dwight was after that time. I may be mistaken, even in that. Mr. Dwight and I had a conversation upon the general subject. I told Mr. Dwight that I thought it was a pity that we mechanics should be abused, owing to the disputes between Mr. Curtis and others. I called to see Mr. Forward at the Treasury, to see if I could obtain papers which I had sent to the President of the United States, and which his son John told me were in the Treasury Department. It was at that time that I conversed with Mr. Dwight—some time in May last.

Question. Were you in this city while the civil and diplomatic appropriation bill was pending in the House of Representatives, and before it had been sent to the Senate; and if so, did you make an effort to have the bill amended in the House, so as to cover the balance due for the custom-house?

Answer. I am not certain as to the time. I arrived in the city on the 18th or 19th of April; certainly on the 19th. I think the appropriation bill was taken out of committee about that time. I won't be certain. I think I did not get any amendment offered to the bill. I think Mr. Tibbetts, when I got here, told me I had arrived too late. I was then told by Mr. McKeon that it could be brought forward in the Senate.

Question. To what did the dispute between Mr. Bowne and yourself relate, which caused your dismissal from the office of architect?

Answer. We had no great dispute about it. Mr. Bowne says, in his

letter to the Secretary of the Treasury, that he dismissed the architect because he thought the services of the architect were no longer needed. In the correspondence between Mr. Bowne, the Secretary of the Treasury, and Mr. Hoyt, Mr. Bowne stated that the architect wished to bronze the iron work, but that he did not accede to it; he had directed it to be painted white, as he thought the bronzing would make the building too dark. I thought he would not have dismissed me so soon, had he not have thought that I was going on to bronze the iron work.

Question. Was it understood by yourself and the collector, at the time you received Mr. Woodbury's letter of 3d March, 1841, that the Secretary intended by it to endorse the recommendation in the report of the deputy naval officer and surveyor, and no more?

Answer. My view of it was, that the work suggested and recommended by the naval officer and surveyor was intended, by the Secretary of the Treasury should be carried into effect, because, he says, in accordance with their recommendation, I deem it proper, &c. I do not think he intended to comply entirely with their recommendation in relation to my being paid for the interval of time between the time of my being dismissed and the 3d of March. I think he ought to have done it, from the reasons set forth in the naval officer's report.

Question. Where did you derive authority from, to make the iron desk frames?

Answer. From the force and import of Mr. Woodbury's letter. Furthermore, the collector, the commissioner, and the other officers of the customs, approved of it.

Question. If the import of Mr. Woodbury's letter embraced the iron desk frames, as a portion of the *arrangement of the furniture* mentioned in his letter of 3d March, why did you subsequently estimate it as "belonging to the building," under the contract with Mr. Tibbetts?

Answer. I did not see what difference that could make in Mr. Tibbetts's contract. My conclusion was, that Mr. Tibbetts was to do all the iron work about the building. I had no motive in giving Mr. Tibbetts that work, more than I had in giving him any other work. He was at work in the building with his hands, as I have already stated.

Question. Did you consult the collector upon the subject of making the desk frames of iron, before you ordered them to be made; and if so, did he sanction and authorize it?

Answer. I think I showed him the design long before they were ordered to be made. I know he approved of them, as well as the other officers. I was sensible, at the time, that they would cost more than wooden frames. I did not wish to do any thing that was not approved of by the officers of the custom-house.

Question. Who were the persons who complained of the extravagance of Mr. Curtis?

Answer. A number of people during the year—I do not remember particular individuals; a number of persons, in and out, said he was furnishing the building in an extravagant style.

Question. Did Mr. Curtis show you his letter to the Secretary of the Treasury, dated 7th April, herewith shown to you, marked Q, before he sent it to Mr. Woodbury?

Answer. I think I never saw that letter before; I don't remember that Mr. Curtis ever showed me any letters he sent to the Secretary of the Treasury.

Mr. Curtis and I had several consultations about furnishing the building at that time, and it strikes me that he showed me a letter from the Secretary of the Treasury respecting the furnishing of the building.

Question. Was letter marked CC received by you from Mr. Talman; and if so, were the words "commissioner New York custom-house, New York," attached to his name?

Answer. The letter was received, and I wrote the words merely to designate his office. It was a private letter to me, and I only put the words to show who the person was.

Question. Do you claim that any amount is now due you for services as architect on the custom-house; and if so, how much?

Answer. I think I am entitled to the amount on the bill, of \$3,429, for my services for 381 days, at \$9 per day, in addition to my expenses in travelling to Washington in April and May, and which I think ought to be paid, as the commissioners always paid me my expenses to Washington to ask appropriations for the building.

Question. Did you not tell Mr. Curtis that your services would be rendered without compensation after the 1st of May, 1841, until the completion of the building and the fitting up of the furniture?

Answer. Mr. Curtis, in a conversation with him on the subject of the building, stated to me that it was the wish of the Secretary of the Treasury that he should curtail the expenses as much as he could in the revenue department. He alluded to other expenses, and asked me what I received a day. I told him my pay was \$9 a day, authorized by the Secretary of the Treasury. He then asked me if I could not render my services for a less amount during the further progress of the building. I told him I did not think I could, as my family was large, and the payment as small as what I thought I ought to take. I then added, that if the Government would pay me for the interval of time that I had just lost—about three months—I would render my services from after the 1st of May, until the building was completed, provided that the time did not extend beyond the 1st of July or the 1st of August. Mr. Curtis expressed his opinion that I would get my back pay, and said that if there was any thing that he could do to aid me in getting the back pay, he would do it. He said that he was satisfied that, in justice, I ought to have it. We conversed together as to the probable time it would take to get into the building. He said he thought he ought to get in in July, or by the 1st of August. I told him that would depend upon the number of cabinet makers employed upon the furniture and other work to do. I thought if I gave the Government a couple or three months of my services, it was enough. This was very soon after Mr. Curtis came into office.

Question. Was Mr. Curtis, the collector, consulted as to covering the desks with cloth, and adding the brass railings at the top; and if so, did he approve or disapprove of the change?

Answer. I do not know that he was consulted about them particularly. He was not consulted about it until after the naval office was thus furnished.

Question. Was the collector consulted as to changing the wood panel doors to glass fronts; and if so, did he approve or disapprove of such change?

Answer. I think he was not consulted at the time. I don't remember hearing him say any thing about the glass fronts until he ordered a cheaper

kind of glass to be got for the upper stories. He then stated that the glass was a greater item of expense than he anticipated. He thought a cheaper kind of glass would answer for the upper stories.

Question. Were you in the habit of issuing certificates to the workmen on the custom-house; and if so, can you state to whom you have issued them?

Answer. I was in the habit of doing so during the past year. I issued certificates to the following individuals, which, as I understood, were often sold by them at a very heavy discount.

Question. Have you examined the bill of John Hodgkin, for bronzing, and do you know that all the items therein have been furnished to the custom-house; and if so, do you know whether or not the charges for them, as well as for the labor, are in accordance with the market value of such articles and labor in New York?

Answer. I believe all the items therein contained have been furnished, but had to depend upon the integrity of Mr. Hodgkin and his foreman a good deal, though I was very careful with them, requiring the separate articles to be kept distinct, and all of them to be purchased at the lowest possible rate. I am satisfied, from the inquiries I made at several places, that the charges are in accordance with the market value of such articles and labor in New York.

Question. Why is the bill of Mr. Hodgkin so much increased beyond the \$4,350 of his original proposition?

Answer. The contract relates to the bronzing of the iron named in the proposals. The increase is occasioned by the painting and bronzing of the fly-doors, vestibules, desk stands, &c., which at that time could not be calculated, and the bronzing of which had not been contemplated. Much of these were miscellaneous, and could not be calculated.

Question. Have you examined the other bills handed by you to the committee; and if so, are they correct? Was the labor therein charged performed, and the materials furnished, and are the prices charged reasonable?

Answer. I have examined them, and think that they are reasonable; I believe them to be correct, and know that the work was most faithfully performed.

Question. Was there an account kept of the daily labor of the stonecutters, masons, carpenters, and other laborers; and if so, how was it kept, and have you compared the bill now rendered with it?

Answer. There was such an account kept by the master workman, which was regularly transferred to a memorandum book kept by me, (and which I now exhibit to the committee.) I have compared the bill now rendered with my book, and find it correct. The prices charged in the bills of the stonecutters, masons, &c., were the prices agreed to be paid them by me, which were according to the New York prices; perhaps sometimes a little higher, in consequence of having to pay higher wages for the best workmen.

Question. In directing the items of the bill of Mr. Hodgkin, which exceed the charge of \$4,350 under the contract with him, did you permit the correctness of the charges to depend upon his discretion and judgment, both as to quantity and price, after you had directed them, or did you require an estimate of their quantity and value before they were ordered?

Answer. I required no estimate, but had to depend very much upon the

honesty of Mr. Hodgkin, as it was impossible to anticipate all the items, believing him to be an honest and correct man.

Question. Can you state whether your conversation, to which you have already alluded, with Mr. Proffit, was before or after your conversation with Mr. Dwight at the Treasury Department?

Answer. I think it was before; I had a conversation in the rotundo with Mr. Dwight when I first came to Washington. I had another with him in the Treasury building, which, I think, was after the debating in the House of Representatives about the appropriation.

JOHN FRAZEE.

Statement of the amounts of certificates given to certain workmen employed on the new custom-house, New York, since March 3, 1841, as certified by the superintendent.

To Jas. Matthews :	October 9, 1841	-	\$117 00	
	February 5, 1842	-	133 13	
	May 21, 1842	-	102 38	
				\$352 51
To ——— Manly :	December 18, 1841	-	-	75 66
To ——— Gallagher :	December 18, 1841	-	-	59 06
To William Murray :	December 18, 1841	-	72 28	
	March 19, 1842	-	44 16	
				116 44
To William Cairns :	December 18, 1841	-	-	51 84
To George Wilson :	December 24, 1841	-	50 00	
	May 21, 1842	-	66 63	
				116 63
To H. Bruhre :	December 31, 1841	-	-	30 00
To ——— Thornall :	December 31, 1841	-	-	164 00
To Cornelius Bedell :	December 31, 1841	-	150 00	
	January 22, 1842	-	37 13	
	March 7, 1842	-	50 00	
				237 13
To Charles Scott :	January 22, 1842	-	81 38	
	March 7, 1842	-	50 00	
	March 26, 1842	-	31 33	
				162 71
To Benjamin Garthwait :	December 31, 1841	-	35 00	
	January 29, 1842	-	25 00	
	February 5, 1842	-	25 00	
				85 00
To ——— Brooks :	December 31, 1841	-	-	25 00
To William Franklin :	February 12, 1842	-	25 00	
	March 19, 1842	-	34 63	
				59 63
To George Anson :	February 26, 1842	-	-	560 50
To J. De Clew :	February 26, 1842	-	-	50 00
To ——— Thomson :	January 15, 1842	-	50 00	
	March 7, 1842	-	50 00	

	March 19, 1842	-	\$50 00	
				\$150 00
To J. W. Stinman :	January 8, 1842	-	202 50	
	March 7, 1842	-	50 00	
	April 9, 1842	-	50 00	
	April 9, 1842	-	40 00	
				342 50
To ——— Gillespie :	March 7, 1842	-	-	113 63
To Benjamin Cole :	-	-	-	302 00
To ——— Gray :	March 7, 1842	-	-	54 00
To ——— Dugan :	March 7, 1842	-	-	33 75
To J. Vandewater or	{ March 26, 1842	-	29 50	
Vandevoort	{ April 30, 1842	-	25 50	
				55 00

The above are from my memorandum account book, and are, I believe, correct; but I think I may have given out some two or three certificates which I did not take account of. One, at least, I remember to have given to Michael Kennedy, for about \$250, less some few dollars. Further I would not state from memory.

JOHN FRAZEE, *Superintendent, &c.*

WASHINGTON, June 9, 1842.

JUNE 10, 1842.

John Frazee examined.

Mr. Frazee, on this morning, desires to state, that from a conversation with a friend in relation to his visit to the Treasury Department, which conversation refreshes his memory, that his conversation with Mr. Dwight, at the Treasury building, to which allusion is made in his testimony, was before the debate in the House of Representatives, to which allusion has also been made.

Testimony of Hon. George H. Proffit, being sworn.

Question. Did you hold a conversation with John Frazee, architect of the New York custom-house, in this city, since the attempt was made to obtain an appropriation to pay the balance pretended to be due for work, &c., on said custom-house; and if so, when was said conversation? Did you converse with him on the subject of the authority of the custom-house officers to make a contract for furniture? Did you inform him of the particular phraseology of the letter of Mr. Woodbury of 3d March, 1841, in relation to the bronzing of the iron work of the custom-house? And if you did so inform him, was it before or after the debate in the House of Representatives on that subject, pending the civil and diplomatic appropriation bill?

Answer. During the time the amendment, appropriating \$28,——— for the New York custom-house, was pending in the Senate, and before it had been proposed or debated in the House of Representatives, Mr. Frazee,

Mr. Tibbetts, and another person, whose name I do not recollect, called upon me at my room. Mr. Tibbetts and Mr. Frazee informed me that they wished to explain to me the nature of the appropriation, its propriety, and its justice. I had, previously, no acquaintance with these gentlemen. They entered into many explanations relative to their claims against the Government. I told them that I had no disposition to delay any payment of money justly due them, but informed them that I was determined to prevent any expenditure of public money without authority of law. I told them that the expenditures for which they asked an appropriation had been not only made without authority of law, but in direct opposition to a vote of Congress, refusing an appropriation for furnishing the New York custom house. I asked Mr. Frazee and Mr. Tibbetts if they did not know that there was no appropriation made by Congress when the work for which they now ask payment was commenced. They replied, that they did know that there was no appropriation made. They also said that they knew that Congress had actually refused an appropriation, but they contended that the work, furniture, &c., ought to be paid for, because Mr. Curtis and Mr. Woodbury had authorized it. I informed Mr. Frazee, who was the principal speaker on the occasion, that Mr. Woodbury had not authorized the expenditure. I told him that I had examined the letter of Mr. Woodbury, which he (Mr. Frazee) said authorized the work, and that it contained nothing of the kind, and that it actually disapproved any expenditure without authority of law. I alluded to the large amount charged for "painting and bronzing iron work." Mr. Frazee said that Mr. Woodbury's letter particularly mentioned the *bronzing*. I denied it, and told him that it contained no such word as "bronzing." He said he could show me a copy of the letter. I told him, in reply, that I had seen a copy of the original, as on file at the Treasury Department, and that any copy purporting to contain the words he said it contained was a false copy. I then told them that I was so thoroughly convinced of the impropriety of the conduct of those engaged in this affair of furnishing and finishing the New York custom-house, that I had called on Mr. Fillmore, the chairman of the Ways and Means, and informed him that if he offered any amendment, making an appropriation for the New York custom-house, I should oppose it strenuously, unless a satisfactory explanation could be given; and that Mr. Fillmore told me that application had been made to him, or to the Committee of Ways and Means, and that he had declined to ask the House for the appropriation. I told Mr. Frazee and Mr. Tibbetts, that if they had thought proper to do work, &c., knowing that Congress had refused to sanction it, they must take the consequence; and that my opinion was, that gross frauds had been committed by some person or persons, and that the determination to expend the public money, in opposition to the expressed orders of Congress, was, of itself, a fraud; and that any officer of the Government who had countenanced such a proceeding was guilty of fraud, in its worst sense. Mr. Tibbetts and Mr. Frazee left me, apparently much dissatisfied with their interview. I was convinced, from the cool and deliberate manner in which Mr. Tibbetts and Mr. Frazee acknowledged that they had performed work, &c., knowing that there was no appropriation to pay them, that nothing but a severe rebuke from Congress could arrest such impropriety of conduct; and therefore it was that I immediately went into a thorough examination of these expenditures. I think Mr. Tibbetts told me, in the course of this conversation, that he had called on Mr.

Fillmore, to ask the appropriation of \$28,——, when the bill was originally before the Committee of the Whole of the House of Representatives, and that Mr. Fillmore had declined to recommend it.

Testimony of George Barclay, taken at the request of Mr. Geo. Curtis, being sworn.

Question by Mr. Curtis. Where do you reside, and what is your occupation?

Answer. I reside in New York, and am a merchant, of the firm of Barclay & Livingston.

Question by same. Are you acquainted with Mr. Abraham Storm, cabinet maker in New York?

Answer. I am.

Question by same. What is his character and standing in the line of his business?

Answer. He was recommended to me as one of the best cabinet makers in the city of New York, as a man who had lately began business, a person of strict integrity, and one on whose work I might implicitly rely. I consequently ordered furniture from him without any previous agreement as to price. That furniture gave entire satisfaction to my wife, and I accordingly paid his bill for the same. I am aware that many of the first individuals in the city of New York, have employed him in a similar manner, in consequence of his good work.

Question by Mr. Curtis. Does your business frequently lead you to the custom-house, and have you had ample opportunity to look at the furniture; and if so, what is the character of said furniture?

Answer. I frequently visit the custom-house on business, and have been particularly struck with the solidity and good quality of the furniture, which I believe is entirely of mahogany, with iron stands, to prevent fire and to support it well.

Question by Mr. Curtis. From your knowledge of Mr. Storm, do you consider him a proper and competent person to have been selected to make that furniture?

Answer. Judging from the furniture made for myself by him, from the character I received of the individual before I employed him, and from the quality of the furniture which I have repeatedly seen in his wareroom, I should consider him a very competent person to be employed to make such furniture for the custom-house.

Question by the committee. At what time was Mr. Storm engaged in the manufacture of furniture for you?

Answer. Some time in the last summer or autumn.

Question. Do you recollect by whom Mr. Storm was recommended to you?

Answer. He was recommended to me by my own grocer, Mr. Smith.

Question. Have you any knowledge of what the pecuniary means of Mr. Storm were about April, 1841? and if so, state what they were.

Answer. I have no knowledge of his pecuniary means, but believe that he was a young man who had lately commenced business on his own account, and therefore I presumed his means were not extensive.

Question. Do you not consider that there are a great number of cabinet makers in the city of New York, who, taking their capital and qualifications into consideration, were as competent to manufacture the furniture for the custom-house as Mr. Storm?

Answer. There is no question of it.

Question. When did your acquaintance with Mr. Storm take place, and when was he first recommended?

Answer. I think some time in March, April, or May, of 1841.

JUNE 4, 1842.

Testimony of David Felt, being sworn.

Question by committee. Do you reside in the city of New York?

Answer. Yes.

Question. Please state whether you have purchased of Mr. John G. Tibbetts any iron desk frames; and if so, what did you pay for them per pound?

Answer. I purchased of him, in 1841, two high stand desks, and one low, at 7½ cents per pound.

Question. Will you state whether they were of the same pattern of those in the New York custom-house?

Answer. They were.

Question. Does the 7½ cents embrace simply the value of the frame per pound, or of the putting up and all; and if not, how much did you pay for putting them up, and to whom?

Answer. They were put together and delivered to me at that price. When delivered, they were put together ready to be placed where required.

Question by committee. Were those frames bronzed; and if so, by whom; and what price did you pay for the bronzing?

Answer. They were bronzed by Mr. Peach. The price paid for the three, including an iron railing of about 10 feet and a safe door, was \$16.

Question. How does that bronzing compare with the bronzing of the desk frames and railing in the custom-house.

Answer. It was intended to have been the same. I do not think it quite so well done, particularly the door. As Peach complained of having a very hard bargain of it, I did not urge the very high finish that I should otherwise. To the superficial eye it would appear the same, as it was made of the same material.

Question by Mr. Tibbetts. In what way did you buy the desk stands; was it by the pound or by the job; and how did you come by the weight?

Answer. I bought them by the job. I weighed them myself.

Question by Mr. Tibbetts. Was it not understood, at the time, that I sold them to you for a great deal lower than they were worth, for the purpose of getting them introduced into use?

Answer. When I wanted this work done, I called on Mr. Tibbetts and told him that I desired to have it done cheap, and that if he would do it so, it might be the means of bringing his pattern into use. We made an estimate of the work at 8 cents per pound, and found that it came to about \$60; and I then offered him \$50 for the job, which he accepted, and told

me not to say any thing about the price, as he could not afford to do it for that. He also agreed to furnish railing for my use, to Mr. Winant, who was engaged in putting it up for me. The \$50 which I paid him brought the job to the 7½ cents per pound.

Question by same. Did you or did you not let me know that you wanted some railing done at the time?

Answer. I did.

Question by same. Did you not say to me that you would call the next day and let me know about the railing.

Answer. I did call the next day, and stated to Mr. Tibbetts that Mr. Winant was doing the iron work, and that I should prefer to have him finish, and therefore desired to have him sell the castings to Mr. Winant, which he consented to.

DAVID FELT.

JUNE 5, 1842.

Testimony of Lorrain Freeman, being sworn.

Question by committee. What is your occupation, and how long have you been engaged in it?

Answer. The house smith business is my occupation—the same as Mr. Tibbetts, except the casting business; have been engaged about 12 years.

Question by committee. Did you bid for the job procured by Mr. Tibbetts, on the New York custom-house?

Answer. I did put in proposals; and paper marked B is the amount of my bid per pound.

Question by committee. To whom were your proposals furnished?

Answer. There were two proposals, first directed to the superintendent, and the last to the commissioners, Messrs. Bowne, Ringgold, and Jackson.

Question by committee. Have you ever constructed such work as the desk stands in the custom-house.

Answer. I have not.

Question by committee. What do you suppose to be the value of those desk stands per pound, as they now stand, including all the cost and labor?

Answer. I cannot tell the value of them unless I knew the cost of the pattern. I think the cost of the pattern would be about \$100. The rough castings are worth about five or six cents per pound.

Question by committee. Did your proposals embrace wrought or cast iron alone, or both wrought and cast?

Answer. They embraced both wrought and cast, as I understood it—all the work about the building.

Question by Mr. Tibbetts. Would you, under the contract, have felt yourself bound to do all the work, even to an iron chair, if called for by the superintendent?

Answer. I would.

Question by same. If you had known all about the cost of the patterns, would you have been willing to do it for less than 18½ cents per pound?

Answer. I would not have done it for less, at that time, than my bid of 18½ cents per pound.

Question by committee. Did your original proposals contain separate items of the job?

Answer. I cannot recollect whether they were separate or general, as I kept no copy.

Question by committee. Did you not embrace in your proposals all the castings that you supposed would be necessary about the building?

Answer. I had to get at it the best way I could, estimating the proportion of castings from the specifications.

Testimony of James Kelsey, being sworn.

Question by committee. What is your occupation, and how long have you been engaged in it?

Answer. Working at the house smith business. It has been about 16 years since I commenced the business.

Question by Mr. Tibbetts. Did you put in proposals for the contract for iron work for the custom-house at New York?

Answer. Yes; I did.

Question by same. Did you include all the cast or wrought iron work necessary on or about the building?

Answer. I did.

Question by Mr. Tibbetts. What was your price per pound?

Answer. It was 25 cents per pound, to the best of my knowledge.

Question by Mr. Tibbetts. According to your usual mode of making contracts, would you or would you not include all the desk frames and railings for the inside of the custom-house?

Answer. I would.

Question by committee. Did your proposals embrace any articles that were not in the specifications?

Answer. They embraced all the iron work about the building.

Question by committee. Were you or were you not furnished with a copy of the specifications when you made your bid?

Answer. Mr. Frazee exhibited to me a copy of the specifications and drawings at the custom-house, before I made my bid.

Question by committee. According to your recollection, was there any thing either in the specifications or drawings like desk frames?

Answer. I do not recollect, but believe not.

Question by committee. Did you hear any thing said, before or at the time of your bidding, either by Mr. Frazee or any officer of the custom-house, about the building of iron desk frames?

Answer. I did not.

Question by committee. Is it usual, when contracting for all the iron work necessary about a building, to embrace in the contract any thing else than that which is attached to the building itself?

Answer. It is not.

Question by committee. Would you not consider a sub-treasury safe as much belonging to a building like the New York custom-house as a chair or a desk frame?

Answer. I don't think I would; it is [not] customary to have sub-treasury safes; that's the first one I ever heard of.

Question by committee. Is it customary to have iron desk frames about the building?

Answer. It is not.

Question by committee. Why then do you consider a sub-treasury safe as less belonging to the building than an iron desk frame?

Answer. I do not so consider it.

Question by Mr. Tibbetts. Is not the sub-treasury safe a complete house of itself, in form?

Answer. It is.

Question by committee. Do you know who superintended or directed the building of that safe?

Answer. I do not.

Question by committee. Was it erected or built inside of the custom-house?

Answer. It was built at Mr. Tibbetts's shop, and put together in the custom-house.

Question by committee. Can it be removed from the custom-house without taking the safe to pieces?

Answer. It could not.

Question by committee. Cannot the desk frames be removed from the custom-house without taking them to pieces?

Answer. Some of the largest cannot without injury; the balance can.

Mr. Kelsey recalled.

Question by Mr. Tibbetts. Is heavy work, such as the hand rails, worth more than the light?

Answer. Yes; I think it is.

Question by Mr. Tibbetts. What is the difference between a hollow rail made of wrought iron and a solid one of cast iron?

Answer. About one-third.

Question by Mr. Tibbetts. Would you not prefer to make single-faced doors than double-faced, and what do you conceive the difference of the labor to be?

Answer, I would. The difference of the labor I conceive to be from 25 to 30 per cent.

Question by committee. How long did you work for Mr. Tibbetts on the custom-house?

Answer. About five years.

Question by committee. Were your wages paid you by the week or the month?

Answer. By the week.

Question by committee. By whom were your wages paid at the expiration of each week?

Answer. By Mr. Tibbetts, through his clerk.

Question by committee. Were you paid in money at the expiration of each week?

Answer. Generally speaking; some weeks I was not.

Question by committee. When not paid in money, in what did you receive your pay?

Answer. I charged it to Mr. Tibbetts.

John C. Robertson sworn.

1. Question by committee. What is your occupation, and where do you reside?

Answer. House smith; I reside in the city of New York.

2. Question. Have you examined the sub-treasury vault made by Mr. Tibbetts in the New York custom-house; and if so, what do you estimate it to be worth per pound?

Answer. It was all together when I saw it, and I could not tell exactly how it was made.

3. Question. Have you examined the desk stands put up in the New York custom-house by Mr. Tibbetts; and if so, what is their value per pound, including cost of putting up?

Answer. I have examined them. It depends altogether upon the pattern. Independent of the patterns, they would be worth about 8 cents per pound. I would be willing to furnish them for that.

4. Question. Have you examined the railing put up inside of the New York custom-house in 1841 by Mr. Tibbetts? and if so, state the value of that per pound in that year.

Answer. I have examined it. There is a difference in the railing; some is straight, and some circular. I should think it was worth from 10 to 12½ cents per pound, at that time, on an average.

5. Question. Have you seen the deposition of Mr. John M. Winant in the appendix to Mr. Poindexter's report, as printed by the House of Representatives, and corrected in his deposition of this day, and now exhibited to you, marked EE in said report; and if so, do you now adopt said statement and calculation?

Answer. I have, and, with the correction, adopt it.

6. Question. What do you think of the advantages to Mr. Tibbetts from that contract, taken as a whole?

Answer. The way Mr. Tibbetts finished it, I do not think he made as much as a great many others would have done.

7. Question. Do you think he made unusual profits from that contract, in the way he executed it?

Answer. I do not.

8. Question. Did you ever examine the specifications of the contract?

Answer. No.

9. Question. What is the difference between the wages of labor in 1837 and 1842, for best workmen?

Answer. 18 shillings or \$2 25 in 1837, and 14 shillings or \$1 75 per day in 1842.

10. Question. What is the difference for ordinary laborers?

Answer. 10 shillings or \$1 25 per day in 1837, and 7 shillings or 87½ cents in 1842.

11. Question. Would you have undertaken to build such a sub-treasury safe at any thing under the price paid Mr. Tibbetts?

Answer. I should not have done it for any thing less; but I should not have undertaken so heavy a job at all.

12. Question by Mr. Tibbetts. Were you or were you not deceived in the construction of the hand rails for the stairs?

Answer. I am now informed by Mr. Tibbetts that all the top rails are

wrought; and, if so, I was deceived in this. I thought they were cast, when they were wrought, which I did not before understand.

13. Question by committee. What was the difference between the wrought work and the cast work, of the character used in the rails?

Answer. I should think the wrought rails were worth twice or three times as much.

14. Question. At the time when he furnished these railings, state what was the worth of cast and wrought railings, put up.

Answer. I think the cast, independent of the patterns, 10 cents per pound; the wrought from 20 to 25 cents per pound, according to their weight—the heavier it is, the cheaper.

15. Question by Mr. Tibbetts. Would not wrought railings, made in that way, weigh less than if made of cast iron? If so, state the difference.

Answer. They would. I cannot tell the difference, not knowing the thickness.

Testimony of William Young, being sworn by the chairman.

Question by committee. Are you an iron manufacturer; and if so, how long have you been engaged in that business?

Answer. I entered my apprenticeship to that business in 1807, and have been connected with it ever since. I came from Ireland to this country in 1816, and in 1817 commenced the building and superintendence of the West Point foundry, and continued the superintendence of it until 1831, when, in the month of September of that year, I went to the Ulster Iron Works; was president of that company until April, 1840; I am now the president of the Maryland and New York Iron and Coal Company.

Question by committee. Are you acquainted with the kind of iron used by Mr. Tibbetts on the New York custom-house? Was any of it furnished by you, and at what price?

Answer. We furnished a part of the iron to Mr. Tibbetts in 1837 or 1838; the iron for the window sash we let him have at 8 cents a pound, he paying the cost of turning and fitting the rolls; the cost of which, per pair, complete, would be from \$250 to \$300; of which I think he paid about \$100—the expense of turning and putting them up.

Question by committee. What, according to your opinion, would the window frames be worth per pound, after completion, according to the specification, at that time?

Answer. I would think about 18 cents.

Question by Tibbetts. Is there a difference in the value of the sashes when solid and when hollow; and if so, what?

Answer. I would think when hollow they would be worth 25 cents.

Question by committee. What was the value of boiler iron about the time you furnished Mr. Tibbetts with the iron you speak of—say 1837 or 1838?

Answer. I think from 9 to 10 cents per pound. In 1836 it was as high as 13 cents.

Question by committee. What do you consider the value per pound of the doors in the New York custom-house, built according to the specifications?

Answer. It would depend something upon the year. In 1836, the iron was up to 13 cents per pound, and has been gradually reducing since.

Question. Suppose the iron to have cost 10 cents per pound, what, then, would have been the value, exclusive of locks?

Answer. I should put the price of them at 19 cents, and would not be willing to contract for them at less; at 10 cents per pound for boiler plate. It is usual to allow 6 cents per pound for the work on steam boilers, and there is more work, by one-half, on these doors. This estimate is exclusive of locks and painting.

Question. What is the value of the railing in the custom-house, constructed according to the specifications?

Answer. I could not determine the value of the railing without going into an estimate of the expense of the patterns. When a small quantity of work has been done, the cost of these patterns will increase the aggregate cost of the work. Not having examined this work with a view to fix the prices, I cannot give a very satisfactory opinion. It would be impossible to do so, without examining the drawings furnished by the superintendent. The specifications leave the plan entirely for the superintendent. I will say, however, that, upon a small job, the patterns may cost more than the iron.

Question. Have you examined or seen the desk frames, made by Mr. Tibbetts, for the custom-house?

Answer. No, I have not. They were not there at the time I was in New York; when I went through the house there was nothing of them there.

Question. Can you give any opinion of the value of those frames from the bill now before you?

Answer. It would be impossible to do so without an inspection of them.

Testimony of James P. Allaire, being sworn.

Question by committee. What is your occupation, and how long have you been engaged in it?

Answer. I am a steam engine builder, brass and iron founder; have been in business about 35 years.

Question by committee. What was the value of boiler iron in the city of New York during the year 1838?

Answer. It has been varying from 1835 down to the present time, from 12½ cents down to 5½ cents.

Question by committee. Have you seen the doors built in the custom-house at New York, by Mr. Tibbetts; and if so, what do you suppose to have been their value per pound, estimating them at the prices of iron during the years 1837, 1838, and 1839?

Answer. I have seen them, and should suppose them to be worth 40 cents per pound, embracing locks and all.

Question by committee. Have you seen the desk stands, built by Mr. Tibbetts, in the custom-house, and what do you suppose them to be worth per pound?

Answer. That would depend upon the quantity to be made. It would be almost impossible to give an estimate, unless I knew the quantity, and the terms upon which he made them. Many of the castings have cost him twice as much for the patterns as the castings are worth by weight. Some of the castings, such as the bracket beams, are heavy. Such castings as the desk stands, furnished by a person engaged in the business of making them as a pursuit, would be worth about 6 cents per pound.

Question by committee. What would be the value per pound of putting them up?

Answer. The labor on iron work generally is about equal to the value of the iron.

Question by committee. Will you examine bill marked A, furnished by Mr. Tibbetts, and state whether the prices therein are or are not according to the market prices of such work and materials, at the times of furnishing them?

Answer. Take the work as a separate job, and have no other business of the same sort, it is about as low as it can be done. It is very probable that many of the patterns of this work may never be used again, in which event they will be a dead loss.

Question by committee. Have you been accustomed to make desk stands of iron; and if so, do you consider such work as *furniture*, or as attached to and belonging to a building?

Answer. I have not been accustomed to make them, though I make castings generally. I think such work is furniture.

Question. How are the desks and railings attached to the building?

Answer. The railing is fast in the floor, but the desks are not, but fitted in parts of the building, as wooden furniture would be.

Testimony of John Mills, being sworn.

Question by committee. What is your occupation, and how long have you been engaged in it?

Answer. I am a machinist, and have been engaged about 20 years; served my time with Mr. Allaire.

Question by same. Have you seen the desk stands, built by Mr. Tibbetts, in the custom-house, and what do you suppose them to be worth per pound?

Answer. I have seen them, but can't tell the value. I think the statement made by Mr. Allaire, in regard to the cost of the labor of making them, is correct.

Question by Mr. Tibbetts. What were the patterns made of?

Answer. Of block tin and copper.

Question by same. How often did you see us sometimes try before we could get a perfect casting?

Answer. I have seen you try as often as eight times. I think the wooden pattern of the large double desk stand cost about \$150.

JUNE 5, 1842.

Mr. Mills recalled.

Question by Mr. Tibbetts. Is heavy work worth more than light, after it reaches beyond the usual size?

Answer. I should think it was worth considerable more, in consequence of having to call many mechanics off of their work to help to lift and handle it.

Testimony of William Goadley, being sworn.

Question by committee. What is your occupation, and how long have you been engaged in it?

Answer. My occupation is grate and fender making, which I have pursued for about 14 years.

Question by committee. Are you acquainted with such work as the desk stands in the New York custom-house; and if so, what is the value of them per pound, including cost of patterns, and all the expenses of putting them up?

Answer. I should think that such castings, independent of the patterns, would be worth from six to eight cents per pound; that the expense of the patterns for the large desk frames would be from \$150 to \$175. There was a single desk pattern, I think, worth from \$75 to \$85. There was a low double desk pattern, worth from \$75 to \$85. There were three patterns for the railing, worth in all from \$180 to \$200. There was another double desk, worth from \$75 to \$85. There were two patterns for book case feet, worth from \$25 to \$30 for the two. These embrace all the patterns that I have any recollection of.

Question by Mr. Tibbetts. Would you consider that these articles were embraced in the contract, had you been the contractor?

Answer. I would.

Question by committee. What do you suppose would be the cost of putting up?

Answer. I cannot say; I am not acquainted with the cost of such work.

Testimony of Robert G. Ennson, being sworn.

Question by committee. What is your occupation, and how long have you been engaged in it?

Answer. My present occupation is a pattern maker. I have been engaged in it, but not exclusively, for the last ten years.

Question by committee. Have you seen the desk frames and railing furnished by Mr. Tibbetts for the New York custom-house; and if so, what would be the value of the patterns, per pound, of such work?

Answer. I made all the patterns for them. It would be impossible for me to say what the value per pound would be. The straight patterns for the railing took me two months; there was a circular one which took me one month; there was a second sweep, altered from the first, but I do not recollect how long it took; the carving of the pattern for the double desk took me six weeks; the chasing or cleaning up of the metal patterns is about as much work as the carving. There is a single high desk pattern, of about one-half the labor of the other. There is a low desk pattern, or table, about equal to the high one, and a low double one; a low single, I think about eight or nine days' labor on it. There was a pattern for the book case feet, on which there were a number of alterations, about nine or ten days; also two patterns of two varieties for single feet, took about four days; also a pattern for rotundo desk, about seven days. There was about six weeks consumed by a carpenter in making flasks; also, considerable time consumed by machinists in fitting them together.

Question by committee. What was the whole amount paid you by Mr. Tibbetts for all the patterns furnished by you, on the desk stands and railing?

Answer. It would be impossible for me to answer this question. He paid me \$2 a day.

Question by committee. During the time of which you speak, were you engaged on any other work for Mr. Tibbetts?

Answer. So far as I can recollect, the time I name was the time spent upon this particular work, though I was engaged on other work.

Question by committee. Have you any knowledge of the value of the desks, as they now stand?

Answer. I have not.

Question by Mr. Tibbetts. Take the whole of the work together, as it now stands, would you consider the desks, &c., as within the contract, as you heard it read?

Answer. I would so consider them.

Question by Mr. Tibbetts. Have you seen as good work in this or any other country, in the same line of business?

Answer. I have not; and I have visited London and Edinburgh, and a great many other places.

Question by committee. Have you ever made a contract for large jobs of iron work?

Answer. No.

Question by Mr. Tibbetts. Was not the sub-treasury safe made so that it could be taken down and removed without injury?

Answer. It was so constructed that it could be taken down and removed with safety.

Question by committee. Is the sub-treasury safe any less a part of the building than the iron desk frames?

Answer. It was not understood that this safe was to be constructed under the authority by which the contract with Mr. Tibbetts was made. About the time it was made, I saw a piece of paper, containing a plan drawn by Mr. Frazee, which required the endorsement of a single name for its adoption. I afterwards saw it with, I think, the name of Jesse Hoyt; under the authority of that instrument it was built.

JUNE 4, 1842.

John M. Winant, sworn.

Question by committee. What is your occupation, and where do you reside?

Answer. I am a blacksmith, and live in New York city.

Question. Did you purchase from Mr. Tibbetts iron railing for Mr. Felt; and if so, at what price?

Answer. I purchased the castings from him, and the top rail. I think I paid him six cents a pound.

Question. Were they similar to those used in the New York custom-house?

Answer. They were cast after the same patterns, I believe.

Question. Have you examined the sub-treasury vault, made by Mr. Tibbetts, in the New York custom-house; and if so, what do you estimate it to be worth per pound?

Answer. I have examined it; I suppose it to be worth 18½ cents per pound, without the combination locks.

Question. Have you examined the desk stands put up in the New York custom-house by Mr. Tibbetts; and if so, what is their value per pound, including cost of putting up?

Answer. I have examined them, and would estimate them at eight cents per pound, without the patterns.

Question. Have you examined the railing put up inside of New York custom-house, in 1841, by Mr. Tibbetts? and if so, state the value of that per pound, in that year.

Answer. I have; in 1841 it was worth about ten cents per pound, exclusive of the patterns.

Question. Have you seen your deposition in the appendix to Mr. Poin-dexter's report, as printed by the House of Representatives, and now exhibited to you, marked EE in said report; and if so, do you now adopt said statement and calculation?

Answer. I have, and adopt the same, with the exception of the following: *Russia iron* should be *refined iron*, in the 5th line, on page 258; and 1842 should be 1841, in the 6th line from the beginning, on page 257.

Question by Mr. Tibbetts. Did you pay more for the hand or top rail than for the castings?

Answer. I do not recollect about that.

Question by same. Did you know how the sub-treasury chest was constructed inside of the sheathing? If so, state how it was framed and fitted together.

Answer. I suppose it to be flat bars with round holes, either punched or drilled, filled on the inside with round bars, about four or six inches apart.

Question by same. Did those bars pass through the whole of the up-right bars, top, bottom, and ends?

Answer. I think they did.

Question. How could you tell that?

Answer. Because I saw it before it was put together.

Question. Did not you consider it worth more in that way than if only covered on one side?

Answer. I did.

Question. Would not the iron cut to great waste in cutting out a chest of that description, and is it not very laborious? Does it not require a great deal of exactness to drill all those holes?

Answer. If the iron was ordered for it, it would not have cut to so much waste. It is laborious, and requires exactness to drill the holes.

Question. Would you have made the circular rail in the rotundo as cheap as you would have made the straight railing?

Answer. Not taking the job separate.

Question. Did you ever see work so well faced and finished, generally, throughout, as the doors and work of the New York custom-house?

Answer. I never saw any finished as well.

Question. Did you not propose for that work?

Answer. No.

Question. Did you know proposals would be received for the work at the time?

Answer. I did.

Question by committee. Did you know of any one else making proposals for the work, and of the prices proposed?

Answer. I did not.

Question by Mr. Tibbetts. Why did you not offer proposals when you saw it advertised?

Answer. Because we thought we would not get it, at any shape.

Question. Who did you presume would have been accepted?

Answer. I presumed nothing about it, for I did not know any thing about it.

Question by committee. Why did you presume you would not get it?

Answer. Because I did not belong to that party.

Question by committee. Did you conceive this contract to be an advantageous one to Mr. Tibbetts?

Answer. Taken as a whole, including the rough work and the fine work, I should consider it a good job.

Question. Would you, at the time he took it, have taken it at any less sum?

Answer. I do not know what I would have done at that time.

Question. Was the contract an uncommonly profitable one?

Answer. At that time I would not have said so, as stock and wages were very high.

Question by Mr. Tibbetts. What per cent. have you reduced your journeymen's wages since 1837?

Answer. An average of fifty cents a day. We paid them 18 shillings, or \$2 25, and now we pay 14 shillings, or \$1 75 cents, to our best workmen. To laborers we paid 9 shillings a day then, and 7 shillings now.

Testimony of Noah Brown.

Question. What is your occupation?

Answer. Ship carpenter mostly, but have also carried on the business of manufacturing boilers for steamboats, and other blacksmith business.

Question. Have you examined the iron work done by Mr. Tibbetts on the New York custom-house? and if so, state what you suppose to be the value of it per pound.

Answer. I did examine it, looked all over it, and thought it was handsomely done; I have been in the habit of doing iron work myself, and suppose it to be worth from 16 to 20 cents per pound; the wrought is worth more than the cast.

Question. What is the worth of the cast work done by Mr. Tibbetts?

Answer. I should not be willing to make the patterns, and do it for less than 18 cents per pound; the patterns are sometimes worth more than the metal.

Question. What is the value of the wrought work?

Answer. I should think the rails were worth about 20 cents per pound.

Question. Take the desk frames as they now stand, what is their value per pound?

Answer. I could not tell exactly; if I were there, I could give a better guess; I should think they ought to have been worth from 18 to 20 cents.

Question. How long have you been engaged in the ship building business?

Answer. A little over fifty years; I have built more ships than any man in the United States; have followed the blacksmith business with fifteen fires going.

NEW YORK, July 27, 1842.

SIR: At the request of Mr. John G. Tibbetts, I address you as chairman of the select committee of the House of Representatives, and take leave to state that I was one of the commissioners for the building of the New York custom-house, and made the contract for the iron work of the building, &c. That, having been an ironmaster myself, I paid particular attention to the contract for the iron work. Advertisements were issued, inviting proposals for the work; and that, after a careful examination of all the bids, it was found that the proposal of Mr. Tibbetts was the lowest, and the most favorable to the Government. That, in making the contract with Mr. Tibbetts, I was aware of the fact that a very large portion of the work (viz: iron doors, window sashes, locks, and other fixtures) would cost him as a blacksmith far more than the contract price. The contract was drawn by the U. S. district attorney, with the view, on the part of the commissioners, of giving Mr. Tibbetts *the benefit of all the iron work which might be required in or about the building*, of any sort or description; and that, in my opinion, the iron stands for the desks, as well as the railing, come within the contract and the intention of the commissioners.

You and the whole of Congress (if you could see it) would say, that Mr. Tibbetts has faithfully performed the work in the most perfect manner, and that it is unjust to withhold from him that which he is richly entitled to—pay for his services.

It is not improper for me to state that I have never received any compensation for my services as commissioner, in any shape or form.

I am, with high respect, your obedient servant,

DANIEL JACKSON.

HON. RICHARD W. THOMPSON,

Chairman Select Committee, Ho. of Reps.

P. S. As you and I are not acquainted with each other, I beg leave to ask you to inquire through any of the following, viz:

Hon. William C. Rives, Thomas H. Benton, Silas Wright, John J. Crittenden, and Mr. Tallmadge, *the delegation from New York, &c.*

Again: if you are acquainted with Gen. Ward, pray ask him what he knows of the custom-house; I think *he feels more* interest for our city than *either* of its Representatives.

NEW YORK, July 5, 1842.

SIR: On the 2d instant, I addressed a letter to you in relation to the examinations and estimates of the fair prices and value of the furniture made by me for the New York custom-house. I now take the liberty to send you a copy of the separate estimates of Matthew King, John L. Fendall, Thomas Williams, and William Wallace, contained in the accompanying papers. It is proper to state that each of these persons acted separately, and without knowledge of the prices I had charged in the bills. You will observe that my charges, in the aggregate, are fully and more than sustained. The originals of these estimates are with the Secretary of the Treasury, and are signed by the parties. I have also, in order to show the unquestionable character and standing of these gentlemen, sent to the Secre-

tary of the Treasury a written declaration, signed by six of the first cabinet makers of this city, attesting that full confidence may be safely placed in the judgment of these persons. I send you a copy of the certificate. Duncan Phyfe and William Mandeville, if not others, who have signed this paper, must be personally known to Mr. Roosevelt, of the House of Representatives; and I refer to him for information concerning them.

Yours, respectfully,

ABRAHAM STORM,

Cabinet maker, No. 455 Broadway.

HON. R. W. THOMPSON,

Chairman Select Committee, H. R.

Copy of a statement showing the prices charged by A. Storm for furniture for the New York custom-house, with the appraised value of the same, by William Wallace, Matthew King, John L. Fendall, and Thomas Williams, cabinet furniture manufacturers.

Articles.	A. Storm.	W. Wallace.	M. King.	J. L. Fendall.	T. Williams.
FIRST FLOOR.					
<i>Collector's office.</i>					
4 large book cases, with 8 doors each -	\$1,200 00	\$1,200 00	\$1,005 44	\$1,236 00	\$1,200 00
2 do 4 do 5 ft. 8 in. long -	296 00	300 00	234 44	297 70	300 00
2 do with desks under do -	212 00	200 00	263 34	267 50	210 00
4 do 3 feet 6 inches -	404 00	400 00	315 88	392 00	371 76
4 do with desks under, 3 ft. 6 in. -	215 00	220 00	320 96	251 76	240 00
4 large tables, with cases on -	220 00	240 00	244 84	224 00	220 00
8 large double desks, with cases for books under, 4 ft. -	952 00	960 00	948 16	1,126 00	987 52
1 large case, to sit under desk -	52 00	50 00	55 00	55 00	52 00
3 small do -	69 00	60 00	102 78	63 00	69 00
1 single desk, 4 feet -	69 00	60 00	60 00	59 00	73 00
1 large octagon desk for the public -	65 00	75 00	50 37	65 00	65 00
2 tables, covered with cloth -	30 00	40 00	48 14	36 00	30 00
3 revolving chairs -	120 00	135 00	120 00	120 00	120 00
1 table for collector -	45 00	50 00	69 25	52 17	45 00
2 long serpentine shelves for counter -	130 00	130 00	141 28	138 10	132 00
Altering the same -	10 00	-	10 00	10 00	10 00
1 desk to sit to -	29 00	35 00	28 45	29 00	29 00
3 high stools -	27 00	30 00	27 00	27 00	27 00
2 low do -	14 00	16 00	14 00	14 00	14 00

STATEMENT—Continued.

Articles.	A. Storm.	W. Wallace.	M. King.	J. L. Fendall.	T. Williams.
6 chairs with cushions - - -	\$39 00	\$48 00	\$39 00	\$39 00	\$39 00
Castors on chairs - - -	6 00	-	6 00	6 00	6 00
Extra work and alterations to 12 large book cases -	300 00	-	300 00	300 00	300 00
Curtains behind the railings - - -	198 00	-	198 00	198 00	198 00
<i>Collector's private office.</i>					
1 desk and book case, 5 feet 8 inches -	105 00	120 00	131 94	133 75	106 68
1 do 3 feet 6 inches - - -	52 00	60 00	78 97	62 94	55 00
1 large table, covered with cloth, 6 feet -	28 00	30 00	55 30	38 30	35 00
1 low stool - - -	7 00	8 00	7 00	7 00	7 00
<i>Cashier's office.</i>					
1 large counter, with drawers in - -	270 00	275 00	308 85	272 77	300 00
1 large book case, 5 feet 8 inches long -	148 00	150 00	117 22	148 85	150 00
2 do do with desks under - -	104 00	120 00	263 34	267 50	120 00
2 chairs with cushions - - -	13 00	16 00	13 00	13 00	13 00
1 low stool - - -	7 00	8 00	9 00	9 00	9 00
1 writing table on counter - - -	12 00	12 00	18 00	25 00	18 00
1 desk do - - -	28 00	30 00	28 00	28 00	28 00
1 top piece do - - -	9 00	12 00	25 00	25 00	25 00
1 table - - -	18 00	20 00	29 00	18 00	18 00
Alterations to counter - - -	25 00	-	25 00	25 00	25 00

Liquidating room.

1 desk and book case, 3 feet 6 inches long	-	53 00	60 00	80 28	62 94	60 00
1 large double desk, 9 feet	-	133 00	150 00	184 04	140 00	138 00
1 single desk, 4 feet 6 inches	-	69 00	60 00	62 00	64 00	75 00
1 book case, 5 feet 8 inches	-	149 00	150 00	117 22	148 85	150 00
4 large book cases, 9 and 10 feet each, 8 doors	-	1,200 00	1,200 00	1,005 44	1,126 68	1,200 00
2 high stools	-	18 00	20 00	18 00	18 00	18 00
Shelves for counter	-	9 00	-	9 00	9 00	9 00

Export room.

2 large book cases, each 8 doors	-	600 00	600 00	502 72	608 00	600 00
1 desk and book case	-	53 00	60 00	131 67	62 94	60 00
1 double desk, 4 feet 6 inches, with cases under	-	119 00	120 00	142 97	179 75	180 32
1 single desk, 5 feet 6 inches	-	70 00	65 00	96 15	59 65	65 09
Shelves for counter	-	9 00	-	9 00	9 00	9 00
1 large case, 22 drawers	-	86 06	90 00	82 17	86 00	88 00
1 large book case, 10 feet 2 inches long, 8 doors	-	300 00	300 00	256 36	309 00	300 00

Naval office.

2 large book cases, 13 feet long, each 12 doors	-	792 00	780 00	692 66	804 00	860 00
1 do 8 feet 6 inches	-	290 00	285 00	205 61	274 34	290 00
2 do 3 feet 6 inches	-	196 00	200 00	78 97	196 00	190 88
1 do 7 feet, 12 drawers and 2 doors	-	200 00	200 00	250 00	200 00	200 00
1 writing table, with drawers and doors	-	95 00	100 00	109 77	97 40	94 62
4 double desks, covered with cloth, 7 feet	-	328 00	340 00	487 56	401 60	365 04
4 single desks, 5 feet 6 inches	-	278 00	260 00	384 60	290 60	275 48
2 do 4 ft. 6 in., with cases for books under	-	138 00	140 00	237 04	128 00	160 00
1 do 4 feet, for the public	-	23 00	25 00	26 25	23 00	23 00

STATEMENT—Continued.

Articles.	A. Storm.	W. Wallace.	M. King.	J. L. Fendall.	T. Williams.
5 cases under large desks - - -	\$115 00	\$100 00	\$171 30	\$105 00	\$118 90
Shelves for counter - - -	47 00	-	47 60	49 00	49 75
2 revolving chairs - - -	85 00	90 00	85 00	85 00	85 00
4 stools, covered with morocco -	34 00	40 00	36 00	36 00	36 00
Alterations and extra work on book cases -	97 00	-	97 00	97 00	97 00
<i>Surveyor's office.</i>					
5 double desks, 4 feet 6 inches, and one single one, with cases under - - -	664 00	670 00	911 00	672 40	728 89
1 single desk, 4 feet, for the public - - -	23 00	25 00	26 25	23 00	23 00
2 book cases, 7 feet long, each 8 doors - - -	440 00	400 00	358 98	435 00	440 00
1 do 8 feet 6 inches, do - - -	290 00	280 00	205 61	274 34	290 00
2 do 3 feet 6 inches - - -	195 00	200 00	157 94	196 00	190 88
1 table, covered with cloth - - -	25 00	30 00	41 74	28 00	25 00
Shelves for counter - - -	30 00	30 00	31 00	31 00	32 50
2 revolving chairs - - -	85 00	90 00	85 00	85 00	85 00
Alterations and extra work on book cases -	97 00	-	97 00	97 00	97 00
SECOND FLOOR.					
<i>Auditor's office.</i>					
2 large book cases, 13 feet long, each 12 doors -	792 00	790 00	502 72	804 00	860 00
1 do 8 feet 8 inches, each 8 doors -	290 00	280 00	205 61	274 34	300 00

2	do	3 feet 6 inches, with drawers	-	202 00	200 00	157 94	196 00	200 00
3	tables and book cases, 5 feet 6 inches	-	-	287 00	288 00	388 95	368 84	286 86
3	do	do 4 feet	-	263 00	255 00	354 87	253 71	262 86
2	do	6 feet	-	70 00	90 00	110 60	76 60	70 92
6	double desks, 7 feet	-	-	492 60	540 00	719 88	602 40	547 56
1	table, 4 feet 6 inches	-	-	25 00	30 00	38 43	24 54	25 00
1	do 3 feet 6 inches	-	-	18 00	24 00	24 07	18 00	18 00
1	single desk, 7 feet	-	-	60 00	65 00	77 76	66 87	60 00
16	cases, under desks, for books	-	-	368 00	320 00	547 76	336 00	380 48
32	stools	-	-	288 00	320 00	288 00	288 00	288 00
3	low stools	-	-	21 00	24 00	21 00	21 00	21 00
3	book rests	-	-	9 00	12 00	9 00	9 00	9 00
1	revolving chair	-	-	45 00	45 00	45 00	45 00	45 00
1	large desk, with book case	-	-	175 00	180 00	161 34	176 00	180 00

Room No. 2.

1	large book case, 13 feet long, 12 doors	-	-	396 00	395 00	251 36	402 00	430 00
1	do	5 feet 8 inches	-	148 00	150 00	117 22	297 70	150 00
1	do	3 feet 6 inches	-	101 00	100 00	78 97	98 00	100 00
2	double desks, 4 feet 6 inches, with cases under	-	-	238 00	230 00	325 94	359 50	360 64

Room No. 3.

1	large book case, 13 feet long, 12 doors	-	-	396 00	395 00	251 36	402 00	430 00
1	do	3 feet 6 inches	-	101 00	100 00	78 97	98 00	100 00
3	single desks, 5 feet 6 inches	-	-	209 00	180 00	288 45	154 95	195 27
2	do	4 feet	-	138 00	120 00	120 00	128 00	120 00
1	do	9 feet	-	89 00	90 00	105 02	85 59	90 48
1	table, 6 feet	-	-	30 00	35 00	55 30	38 30	32 00
1	do 3 feet 7 inches	-	-	18 00	20 00	24 07	18 00	18 00

STATEMENT—Continued.

Articles.	A. Storm.	W. Wallace.	M. King.	J. L. Fendall.	T. Williams.
5 cases for books, under - - -	\$115 00	\$100 00	\$171 30	\$105 00	\$118 90
<i>Room No. 4.</i>					
1 large double desk, 9 feet - -	132 00	150 00	184 04	140 00	130 00
1 single desk, 9 feet - - -	89 00	90 00	105 02	85 59	90 48
1 do 4 feet - - -	50 00	50 00	60 00	59 00	60 00
1 double desk, 4 feet - - -	75 00	80 00	118 52	105 00	122 80
2 cases - - -	46 00	40 00	68 52	42 00	47 56
<i>Room No. 5.</i>					
1 large book case, 7 feet long, 3 doors - -	150 00	150 00	131 77	150 00	150 00
2 single desks, 4 feet - - -	100 00	100 00	120 00	119 00	120 00
<i>Naval office.</i>					
2 large book cases, 10 feet long, 8 doors each -	600 00	600 00	502 72	618 00	600 00
3 tables and book cases, 4 feet - - -	263 00	255 00	354 87	253 71	262 86
3 do 5 feet 6 inches - - -	287 00	285 00	388 95	368 84	286 86
2 double desks, 9 feet - - -	265 00	300 00	368 08	280 00	276 00
2 do 7 feet - - -	164 00	170 00	239 96	200 80	182 52
2 do 4 feet 6 inches, with cases under -	238 00	250 00	325 94	239 50	360 64
9 cases for large desks - - -	207 00	180 00	308 34	189 00	214 02
1 revolving chair - - -	45 00	45 00	45 00	45 00	45 00

1 large table, 9 feet, and covered with cloth	-	45 00	50 00	45 00	49 08	49 00
1 high stool	-	9 00	10 00	9 00	9 00	9 00
Extra work and alterations on book cases	-	97 00	-	97 00	97 00	97 00
Curtains for naval and surveyor's offices	-	326 00	-	326 00	326 00	326 00
Alterations and extra work on 4 large book cases, auditor's office	-	186 00	-	186 00	186 00	186 00
Railings and alterations of do., for desks, counters, and tables	-	1,148 00	-	1,148 00	1,148 00	1,148 00
Glass for book cases and glazing, extra	-	2,995 00	-	2,995 00	2,995 00	2,995 00
Moving book cases after being set up	-	25 00	-	25 00	25 00	25 00
4 gross of knobs, and putting same on desks and cases	-	48 00	-	48 00	48 00	48 00
Total	-	25,937 00	20,441 00	26,953 47	27,126 82	27,288 02

NOTE.—The estimate of Mr. Wallace does not include the brass railings, the glazing, and the iron stands, the extra work, the alterations charged on some minor articles of furniture not seen by him, and some of which are not delivered. The fitting up of the furniture is also not included. The glazing, the alterations, the fitting up of the furniture, would bring this estimate to upwards of \$26,000.

JUNE 6, 1842.

I certify that I have carefully examined the furniture now in the New York custom-house, piece by piece, have taken the dimensions, and carefully calculated the fair value and prices of the same, and have given my estimate in the second column of the foregoing statement. The job has been performed in the most perfect and excellent manner, in point of materials and workmanship. I have been engaged in business, as a cabinet maker, for the last 17 years, in this city.

The foregoing examination was made at the request of Mr. Curtis; but I have no personal acquaintance with him or with Mr. Storm.

WILLIAM WALLACE,
No. 170 Fulton street.

Mr. Wallace refers to Charles A. Boudouine, Joseph Hoxie, William S. Coe, (late naval officer,) Gilbert Chichester, John Delamater, E. Bonnell & Co., and Scott & Clarke, in respect to his character and standing.

JUNE 25, 1842.

I do hereby certify that, at the request of Abraham Storm, I have carefully examined the furniture in the New York custom-house, piece by piece, have taken the dimensions of each article, and calculated the fair value and prices of the same, without seeing the bills of prices of Mr. Storm, and without any knowledge of or reference to his prices; that the prices fixed by me are stated in the second (third) column, as above; and I do declare that the prices fixed by me are just and reasonable, and no more than a reasonable compensation, according to my best judgment. And I further declare that the work has been done by Mr. Storm in the most perfect manner, and of the best materials.

MATTHEW KING.
JOHN L. FENDALL.
THOMAS WILLIAMS.

NEW YORK, *July 1, 1842.*

We, the undersigned, certify that we are personally acquainted with John L. Fendall, Matthew King, and Thomas Williams, cabinet makers, who have examined and appraised the furniture specified in the annexed schedule; that they are men of great personal respectability, belong to the first class of cabinet furniture manufacturers in the city of New York; and entire reliance may be placed upon their statements.

WILLIAM B. SHIPMAN,
Cabinet maker, No. 544 Broadway.

B. DEMING,

As to Williams and Fendall.

MILLER & CAMPBELL,
Cabinet makers, No. 44 Broadway.

WILLIAM MANDEVILLE,
No. 62 Charles street.

JOHN HORSPPOOL,
No. 16 White street.

D. PHYFE,
No. 194 Fulton street.

Collectors	Period of services.	Balance due the United States on the commencement of each year.	Payments made into the Treasury.	Receipts from							Expended for						Balance due at the close of each year to the United States.	
				Fees.	Commissions on			Fees for certificates on wines & spirits, &c.	The Treasury, under the several acts of appropriation.	Revenue to pay clerk hire.	Total.	Clerk hire.	Stationery.	Rent, fuel, and other expenses.	Compensation			Total.
					Money accounted for.	Light-house disbursements.	Marine hospital disbursements.								As collector.	In any other capacity.		
Jonathan Thompson	3d and 4th quarters, 1822	\$3,853 14	-	\$5,967 16	\$7,520 87	\$19 07	\$48 92	\$962 86	-	-	\$18,372 02	\$7,325 00	\$821 66	\$37 78	\$2,000 00	\$200 00	\$10,381 41	\$7,987 58
Do	Whole year 1823	7,987 58	\$7,987 58	13,521 22	15,125 22	641 84	94 75	2,729 10	-	-	32,412 13	17,331 37	2,166 80	399 22	1,000 00	100 00	21,296 39	8,115 74
Do	Do 1824	8,115 74	8,168 77	15,957 74	16,061 91	349 22	112 71	2,383 76	-	-	31,867 82	18,912 36	1,735 95	2,647 95	1,000 00	400 00	27,726 26	7,088 53
Do	Do 1825	7,088 53	7,042 00	19,254 05	20,616 50	455 11	119 95	3,653 76	-	-	43,799 37	28,131 42	2,239 23	1,094 35	1,000 00	400 00	35,805 06	7,980 81
Do	Do 1826	7,980 81	8,005 30	16,633 14	25,251 61	219 55	135 02	4,043 58	-	-	46,282 98	28,999 04	2,126 10	616 78	1,000 00	100 00	30,171 92	10,086 60
Do	Do 1827	10,086 60	10,190 57	18,357 35	19,014 06	284 27	144 40	2,380 58	-	-	40,189 66	29,247 26	2,128 76	1,812 18	1,000 00	400 00	37,287 70	2,797 99
Do	Do 1828	2,797 99	2,776 18	17,691 26	21,299 29	433 98	135 31	2,161 62	-	-	41,021 46	28,893 81	2,578 12	858 87	1,000 00	400 00	36,596 90	7,503 37
Do	1st January to 30th April, 1829	509 37	7,511 93	5,088 81	8,052 97	722 56	37 11	572 80	-	-	14,471 25	8,433 00	760 92	90 27	1,333 33	133 34	10,750 86	3,717 83
Samuel Swartwout	1st May to 31st December, 1829	-	-	11,631 60	13,667 80	566 43	101 70	2,663 32	-	-	28,633 85	21,487 04	2,302 64	386 41	2,666 67	266 66	24,109 42	1,524 43
Do	Whole year 1830	1,524 43	-	18,689 12	21,579 72	509 29	150 27	4,765 38	-	-	45,627 78	35,685 66	3,925 63	1,740 61	1,000 00	400 00	45,762 10	1,390 11
Do	Do 1831	1,390 11	-	25,150 97	27,928 51	807 42	151 35	4,861 22	-	-	58,898 99	48,328 45	5,141 68	1,117 43	1,000 00	400 00	58,987 56	1,301 54
Do	Do 1832	1,301 54	-	21,677 31	33,382 12	387 92	150 37	6,385 12	-	-	64,991 84	52,669 88	6,482 90	1,197 72	1,000 00	400 00	65,050 50	1,242 88
Do	Do 1833	1,242 88	-	22,611 36	32,458 78	477 20	164 56	3,918 30	-	-	59,630 20	45,042 67	8,625 81	1,050 32	1,000 00	400 00	59,108 83	1,764 25
Do	Do 1834	1,764 25	-	19,207 10	19,035 01	310 80	166 22	2,911 90	\$31,602 84	-	73,263 87	62,377 57	5,076 67	1,469 63	1,000 00	400 00	73,263 87	1,764 25
Do	Do 1835	1,764 25	-	21,115 23	21,711 75	402 87	166 37	4,996 02	22,665 97	-	71,058 21	62,245 76	4,603 58	1,573 12	1,000 00	400 00	72,822 46	-
Do	Do 1836	-	-	25,344 75	24,956 69	303 46	166 77	3,921 22	27,557 05	-	82,252 94	70,204 80	6,042 92	1,605 22	1,000 00	400 00	82,252 94	-
Do	Do 1837	-	-	18,069 29	13,616 77	447 03	161 85	373 58	-	-	32,698 52	61,863 55	5,497 01	1,877 14	-	982 46	73,220 16	-
Do	1st January to 28th March, 1838	-	-	3,239 89	4,013 61	947 65	37	104 66	9,529 03	-	17,835 21	15,253 19	1,082 25	436 44	966 66	96 67	17,835 21	-
Jesse Hoyt	29th March to 31st Dec., 1838	-	-	13,632 81	17,127 08	667 25	161 28	377 82	30,891 42	-	62,860 69	53,851 26	3,753 43	1,919 84	3,032 88	303 28	62,860 69	-
Do	Whole year 1839	-	-	22,756 48	23,651 56	2,484 40	161 01	578 04	-	\$16,291 75	95,926 27	82,210 26	7,657 46	1,658 95	1,000 00	400 00	95,920 67	-
Do	Do 1840	-	-	16,254 41	15,131 34	1,103 38	162 16	373 11	60,987 50	-	93,961 92	81,118 77	6,882 59	1,230 56	1,000 00	100 00	94,961 92	-

* Surplus accruing during the 1st and 2d quarters of 1822.

T. L. SMITH, Register.

TREASURY DEPARTMENT, REGISTER'S OFFICE, June 21, 1842.

NOTE.—The above statement commences with the period at which the collectors' emolument accounts were rendered to this office. The expenses, as authorized by the act of 2d March, 1799, have always been paid out of the fees and emoluments.

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SEYMOUR DURST

t' Fort nieuw Amsterdam op de Manhatans



FORT NEW AMSTERDAM



(NEW YORK), 1651

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Because it has been said
"Ever'thing comes t' him who waits
Except a loaned book."

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